

Barron County 2022 Adopted Budget

Mission Statement

To enhance life by providing services in a fiscally progressive manner through leadership, collaboration and innovation, that is responsive to all Barron County citizens.



Vision Statement

*A sustainable,
vibrant community*

**As Approved By The
Barron County Board of Supervisors
November 1, 2021**

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***Barron County
2022 Budget Process Timeline***

Event	Date	Responsible Party
1 Adopt Budget Guidelines	June 21	County Board
2 Deliver Budget Worksheets to Departments	July 16	Finance Director
3 Administrator Meets with Department Heads	July 19 - Aug 13	Administrator/Dept Heads/Finance Director
4 Committee Budget Approvals	July - Sept	Administrator/Dept Heads/Finance Director Committees
5 Budget Request Deadline	Aug 13	Department Heads/Finance Director
6 Preliminary Budget Presentation to Executive Committee	Sept 1	Administrator/Executive
7 Preliminary Budget Presentation to County Board	Sept 20	Administrator/County Board
8 Executive Committee Recommendation to County Board	Oct 6	Administrator/Executive
9 Publish Budget Publication Per Statute 59.60	Oct 11	Finance Director
10 County Board Meeting	Oct 18	Administrator/County Board
11 Public Hearing***	Nov 1 - 6:00 pm	County Board
12 Adoption of 2022 Budget	Nov 9 - 9:00 am	County Board

******The County Board may adopt the 2022 Budget after the close of the Public Hearing during the November 1st County Board meeting.***

Barron County Fund Structure

General Fund Departments

100-01 County Board
 100-02 Courts/Clerk of Court/Probate
 100-04 Administration
 100-04 Economic Dev Appropriation
 100-05 Medical Examiner
 100-06 County Clerk
 100-07 Technology
 100-08 Treasurer
 100-09 District Attorney
 100-10 Register of Deeds
 100-12 Land Services
 100-14 Maintenance
 100-15 Parks & Recreation
 100-15 Forestry
 100-16 Sheriff
 100-16 Emergency Management
 100-20 Veteran's Service Office
 100-23 Library Appropriations
 100-24 Appropriations
 100-25 Extension
 100-26 Housing Authority
 100-28 UW Barron County Campus
 100-31 Corporation Counsel

101 Contingency
 301 Sick/Vacation Liability

Special Revenue Funds

201 Jail Assessments
 202 Barron County Sales Tax
 204 Maintenance of Dams
 206 CDBG Loan #1 1982
 208 CDBG Loan #2 2000
 210 Recycling Project
 211 Dept of Health & Human Services
 213 Child Support Agency
 216 ADRC
 220 Fleet Vehicles
 221 Recreation Deputy
 222 Animal Control Deputy
 231 Commission on Aging
 240 Wildlife Habitat
 241 State Aid Forestry
 242 State Aid Snowmobile Trails
 243 Forestry Projects
 244 State Aid Atv Trails
 801 Dog Licenses
 802 WI Fund Sanitary Systems
 803 Wildlife Damage

Debt Service Funds

302 Spillman Software - Sheriff
 303 State Trust Fund - WTE
 304 GO Highway Facility Bonds - 2020B
 305 Honeywell HVAC Upgrades - Campus
 309 Justice Center Refinancing - 2020A
 310 Electrical Generation Bonds - 2010A

Capital Projects Fund

403 American Rescue Plan Act
 404 Capital Improvement - CICOP
 405 Highway Facility Construction Fund

Proprietary Funds

701 Highway - Internal Service Fund
 703 Waste to Energy - Enterprise Fund
 705 Self-Funded Health Insurance Fund

Fiduciary Funds

808 DA Restitution
 810 Juvenile Restitution
 811 Treasurer's Agency Fund
 812 Payroll
 813 Property Tax
 814 NR-135 Surety Bonds
 815 Unclaimed Funds
 816 Timber Sale Performance Bonds
 817 Cell Tower Surety

Barron County 2020 Glossary of Budget Terms

Appropriation

An authorization by the County Board permitting officials to incur obligations against and make expenditures of resources for specific purposes. Appropriations are generally made for a fixed amount and are granted for a one-year period.

Adopted Budget

The budget approved by the County Board in November for the following fiscal year beginning January 1.

Balanced Budget

A financial plan in which operating (ongoing) expenditures or expenses do not exceed operating (ongoing) revenues over the long term. This means that fund balance may temporarily fund operating expenditures or expenses only if there is the certainty that subsequently received revenues will replenish the fund balance.

Bonds

A written promise to pay (debt) a specific sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

Budget

A plan of financial operation embodying an estimate of proposed expenditures and revenues for a given fiscal year. It specifies the type and level of county services to be provided, while limiting, through the appropriation process, the amount of money that can be spent. The adopted budget determines the property tax levy. Budgets are adopted for the following fiscal year but can be modified through County Board or Executive Committee action.

Capital Improvement Capital Outlay Plan (CICOP)

A short-range plan, usually 5 years, which identifies capital projects and equipment purchases, provides a planning schedule and identifies options for financing the plan. Reviewed and updated annually, the plan assists in budgeting and financing decisions. Most funding for capital improvements comes from tax levy.

Capital Projects Fund

Fund to account for the purchase or construction of major capital projects which are not financed by proprietary funds.

Carry Over Funds

Funds budgeted but unexpended during a budget year for a specific project that are brought forward into the next year. Carry Over Funds are approved by the County Administrator.

CDBG

Community Development Block Grant

Contingency Fund

A fund used to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

Debt

An amount owed to an organization for money borrowed. Common types are promissory notes or bonds.

Debt Service

Payment of interest, principal, and related costs to holders of a government's debt instruments.

Debt Service Fund

Fund for accumulation of and the payment of general long-term debt principal and interest.

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed primarily through user charges; or where the governing body has decided the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy management control, accountability, or other purposes. The Barron County Incinerator is an enterprise fund.

Equalized Property Valuation

The State of Wisconsin's estimate of the current market value of property. Equalized value is used to apportion property tax levies in each taxation district.

Expenditure

The use of a financial resource for current operating expenses, debt service or a capital project.

Fiscal Year

Twelve month period to which the annual operating budget applies. Barron County uses a January 1 to December 31 calendar year as its fiscal year.

Fund

A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The difference between fund assets and fund liabilities.

- * **Nonspendable**-Amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact.
- * **Restricted**-Amounts are restricted by external parties or laws/regulations of other governments or restricted by law through constitutional provisions or enabling legislation.
- * **Committed**-Amounts that can only be used for a specific purpose pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.
- * **Assigned**-Amounts constrained by the government's intent to be used for specific purposes that are neither restricted nor committed.
- * **Unassigned**-A residual classification for the General Fund. The total fund balance less amounts categorized as nonspendable, restricted, committed, or assigned.

General Fund

The General Operating Fund of the County used to account for all financial transactions except those required to be accounted for in another fund.

General Fund Balance Applied

Financing method which reduces both the General Fund balance and the tax levy required by applying General Fund resources to offset expenses within a given budget year.

Indirect Cost Allocation Plan

A methodology that allocates the allowable costs of central service departments to grantee departments or programs. Its purpose is to determine the full cost of a program to maximize federal reimbursements. Central services departments are those that generally provide services to other county departments such as Finance, Maintenance, and IT. Grantee departments are those that provide services directly to the public.

Intergovernmental Revenues

A category of revenue that represents funds received from other governmental units for services provided by the county.

Internal Service Fund

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the county, or to other governmental units, on a cost-reimbursement basis. The Highway Department is an Internal Service Fund.

Mill Rate

The amount of taxes levied for each \$1,000 (mill) of equalized property valuation. For example, a tax levy budget of \$2.5 million with a property tax base of \$1 billion (equalized value of all taxable property) would generate a levy rate of \$2.50 per \$1,000 of equalized value. On a house valued at \$100,000, the property tax would equal \$250 (\$100 x \$2.50).

Non-Departmental

A grouping of revenues and expenditures that is not under the direction of any county department.

Operating Expense

General term for expenses incurred for all the activities of the organization

Operating Budget

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. Essential for sound financial management.

Other Financing Sources

Funds received from general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

Other Financing Uses

Funds used for operating transfers out. Such amounts are classified separately from expenditures.

Proprietary Funds

The category of funds used to account for ongoing activities similar to those also found in the private sector. Includes Enterprise and Internal Service Funds.

Revenue

Income earned from services performed or merchandise sold (as distinct from support or contributed income).

Shared Revenue

Distribution of state funds to municipalities and counties of unrestricted aid. Its policy goals are property tax relief and equalization of revenue raising ability among local governments.

Special Revenue Fund

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.

Tax Levy

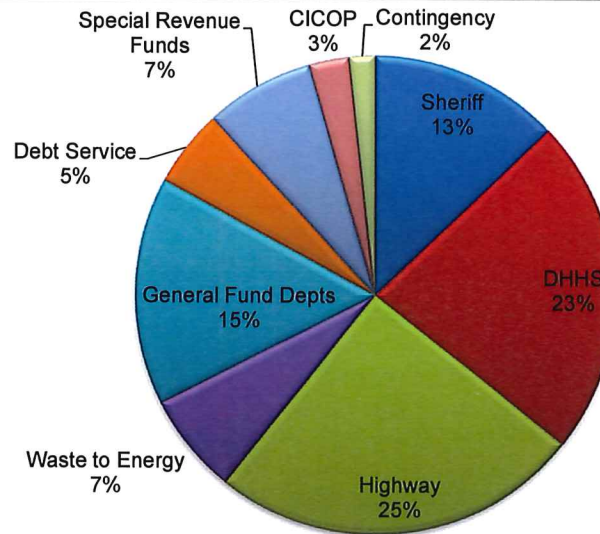
The total amount to be raised by general property taxes for the purposes stated in the budget to support County activities. Property taxes are levied in the current year for subsequent year appropriations.

TID

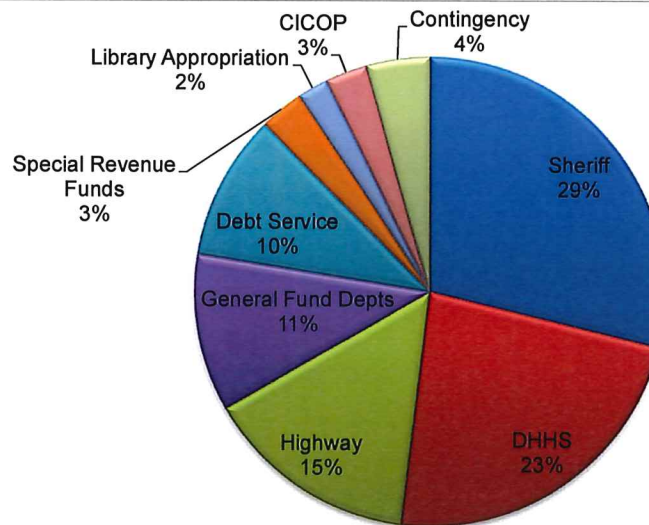
Tax Incremental District refers to a geographic area established by resolution of a local legislative body according to the provisions of Chapter 66.86 of the Wisconsin Statutes. This section of the statutes, referred to as the "Tax Increment Law" provides a means for financing improvements through the increase in the equalized value of the district. Because taxes on this incremental increase in value are dedicated to paying improvements, general property taxes are not apportioned to the incremental increase.

2022 Budget at a Glance

Department	Proposed Budget
Sheriff	\$ 9,415,110
DHHS	\$ 16,621,515
Highway	\$ 18,271,687
Waste to Energy	\$ 5,011,550
General Fund Depts	\$ 11,222,129
Debt Service	\$ 3,823,052
Special Revenue Funds	\$ 5,384,771
CICOP	\$ 1,997,000
Contingency	\$ 1,263,173
	<u>\$ 73,009,987</u>



Department	Tax Levy
Sheriff	\$ 8,307,519
DHHS	\$ 6,668,444
Highway	\$ 4,266,042
General Fund Depts	\$ 3,127,589
Debt Service	\$ 2,898,484
Special Revenue Funds	\$ 883,150
Library Appropriation	\$ 608,015
CICOP	\$ 825,000
Contingency	\$ 1,263,173
Less Sales Tax/Fund Bal	\$ (6,421,800)
	<u>\$ 22,425,616</u>



Barron County
2022 Comparative Statement of County Tax Rates and Levies

Levy Year	Budget Year	Net New Construction	Equalized Valuation (Reduced by TID)	County Tax Levy	County Mill Rate	Levy % Increase	General Fund F/B Applied	Applied Sales Tax
2007	2008	2.56%	\$ 3,876,173,100	\$ 16,066,715	\$ 4.19	4.00%	\$ 30,508	\$ 3,450,000
2008	2009	1.95%	\$ 3,870,708,200	\$ 16,497,625	\$ 4.31	2.68%	\$ -	\$ 3,530,000
2009	2010	0.76%	\$ 3,838,832,400	\$ 16,889,289	\$ 4.45	2.37%	\$ 375,381	\$ 3,390,000
2010	2011	0.70%	\$ 3,622,128,900	\$ 17,227,317	\$ 4.81	2.00%	\$ 330,460	\$ 3,124,000
2011	2012	0.76%	\$ 3,621,055,800	\$ 17,571,099	\$ 4.92	2.00%	\$ 1,234,000	\$ 3,026,000
2012	2013	0.92%	\$ 3,515,905,200	\$ 17,747,703	\$ 5.27	1.01%	\$ 115,000	\$ 3,235,000
2013	2014	2.28%	\$ 3,515,102,200	\$ 18,152,552	\$ 5.23	2.28%	\$ 230,000	\$ 3,600,000
2014	2015	0.94%	\$ 3,660,418,400	\$ 19,174,143	\$ 5.29	5.63%	\$ -	\$ 3,885,000
2015	2016	2.25%	\$ 3,777,126,100	\$ 19,569,260	\$ 5.24	2.06%	\$ 450,500	\$ 4,417,600
2016	2017	1.38%	\$ 3,903,167,200	\$ 20,210,095	\$ 5.24	3.27%	\$ 500,000	\$ 4,625,000
2017	2018	1.49%	\$ 4,024,616,900	\$ 20,916,813	\$ 5.25	3.50%	\$ 638,000	\$ 4,500,000
2018	2019	1.26%	\$ 4,210,936,100	\$ 21,315,394	\$ 5.12	1.91%	\$ 650,000	\$ 4,481,000
2019	2020	1.20%	\$ 4,404,065,500	\$ 21,955,284	\$ 5.05	3.00%	\$ 650,000	\$ 4,631,600
2020	2021	0.93%	\$ 4,607,493,600	\$ 22,199,961	\$ 4.87	1.11%	\$ 284,000	\$ 4,720,000
2021	2022	1.12%	\$ 4,883,939,100	\$ 22,425,616	\$ 4.64	1.02%	\$ 1,375,000	\$ 4,775,000

SUMMARY OF 2022 PROPOSED BUDGET FOR BARRON COUNTY

Pursuant to Sec. 65.90 of the Wisconsin Statutes, notice is hereby given that a public hearing on the proposed 2022 Budget for Barron County will be held in the Veteran's Memorial Auditorium, at the Government Center at 335 E Monroe Ave, Barron Wisconsin at 6:00 pm on Monday, November 1, 2021. A detailed account of the proposed budget may be viewed at the Barron County Dept of Administration Monday-Friday 8:00 am to 4:00 pm.

The following is a summary of the proposed budget for all fund types of the County.

GENERAL FUND	2021 Budgeted	2022 Proposed	% Change
EXPENDITURES AND OTHER SOURCES:			
General Government	\$ 7,453,209	\$ 7,963,709	
Public Safety	\$ 8,721,630	\$ 9,174,108	
Health & Human Services	\$ 258,013	\$ 276,036	
Culture, Recreation & Education	\$ 1,320,369	\$ 1,387,417	
Conservation & Development	\$ 1,317,865	\$ 1,347,666	
Transfers to Debt Service Fund	\$ 335,000	\$ 246,800	
Contingencies	\$ 863,000	\$ 1,282,000	
B1 Charitable & Penal Chgs from State	\$ 51	\$ -	
TOTAL EXPENDITURES & OTHER USES	\$ 20,269,137	\$ 21,677,736	6.95%
REVENUES AND OTHER SOURCES:			
Property Tax Levy	\$ 7,246,957	\$ 7,025,020	
Other Taxes	\$ 474,120	\$ 492,620	
Intergovernmental	\$ 3,699,914	\$ 3,856,361	
Licenses & Permits	\$ 300,000	\$ 305,000	
Fines, Forfeits & Penalties	\$ 133,200	\$ 137,100	
Public Charges for Services	\$ 1,234,650	\$ 1,211,200	
Intergovernmental Charges for Services	\$ 134,948	\$ 148,453	
Miscellaneous	\$ 802,902	\$ 855,506	
Uses of Available Funds:			
Sales Tax Applied-Current	\$ 3,700,000	\$ 4,000,000	
Sales Tax Applied-Prior Year	\$ 1,020,000	\$ 775,000	
Out of County Prisoner Rev - Prior Yr	\$ 435,000	\$ 346,800	
Fund Balance Applied to 2019 Budget	\$ 284,000	\$ 1,375,000	
Use of Assigned Fund Balance	\$ 803,446	\$ 1,149,676	
Total Revenues & Other Sources	\$ 20,269,137	\$ 21,677,736	6.95%
Estimated Fund Balance December 31:	2020 Actual	2021 Projected	
Committed/Assigned/Nonspendable	\$ 9,466,618	\$ 9,239,726	
Unassigned	\$ 9,462,283	\$ 9,827,414	
Total Fund Balance 12/31	\$ 18,928,901	\$ 19,067,140	

ALL GOVERNMENTAL FUNDS COMBINED	Estimated Fund Balance 1/1/2022	Total Revenues & Other Sources	Total Expenditures & Other Uses	Estimated Fund Balance 12/31/2022	2022 Property Tax Levy	2021 Property Tax Levy
General Fund	\$ 19,067,140	\$ 21,677,736	\$ 21,677,736	\$ 19,067,140	\$ 7,025,020	\$ 7,246,957
Special Revenue Funds	\$ 6,052,236	\$ 22,247,789	\$ 22,247,789	\$ 6,052,236	\$ 7,698,575	\$ 7,483,888
Debt Service	\$ 955,395	\$ 3,823,052	\$ 3,823,052	\$ 955,395	\$ 2,610,979	\$ 2,567,626
Capital Projects	\$ 24,424,214	\$ 1,997,000	\$ 1,997,000	\$ 24,424,214	\$ 825,000	\$ 750,000
Internal Service Funds	\$ 16,628,587	\$ 17,337,129	\$ 17,337,129	\$ 16,628,587	\$ 4,266,042	\$ 4,151,490
Enterprise Fund	\$ 2,086,370	\$ 5,011,550	\$ 5,011,550	\$ 2,086,370	\$ -	\$ -
	<u>\$ 69,213,942</u>	<u>\$ 72,094,256</u>	<u>\$ 72,094,256</u>	<u>\$ 69,213,942</u>	<u>\$ 22,425,616</u>	<u>\$ 22,199,961</u>

	2020 Budget	2021 Budget	2022 Proposed	Percentage Change
Valuation	\$ 4,404,065,500	\$ 4,607,493,600	\$ 4,883,939,100	6.00%
County Tax Levy	\$ 21,955,284	\$ 22,199,961	\$ 22,425,616	1.02%
Mill Rate (Taxes per \$1,000 Valuation)				
Debt Service	\$ 0.61	\$ 0.56	\$ 0.53	-5.36%
Library Service	\$ 0.21	\$ 0.18	\$ 0.18	-2.22%
Operating	\$ 4.23	\$ 4.14	\$ 3.93	-5.07%
Total	<u>\$ 5.05</u>	<u>\$ 4.88</u>	<u>\$ 4.64</u>	

****RECYCLING SPECIAL CHARGE:** \$28.00 \$30.00 \$32.00

**All Municipalities except Town & City of Rice Lake & Village of New Auburn - Improved Parcels Only (per parcel charge)

2022 Budget includes a new FTE position in DHHS & IT, one PT to FTE position in DHHS, Child Support, District Attorney's Office, & a tri-county shared FTE in Extension

Published October 12, 2021

Section 65.90(3)

Jeffrey S. French, Barron County Administrator

BARRON COUNTY 2022 BUDGET - Summary Tax Allocation

Expenditures Less Revenues

Operation and Maintenance (General & Special Revenue Funds)
Debt Service Funds
Highway Fund
Contingency Fund
Capital Improvement Fund

Total Expenditures

Less:

General Revenue (General fund)
County Sales Tax Revenue
Excess Sales Tax Revenue
Jail Assessment Fees - Offset JC Debt - Fund Balance Applied
Out of County Prisoner Rev - Offset JC Debt - Fund Balance Applied
General Fund Balance Applied

Total Revenues to be applied to levy

Allowable Levy per Levy Limit Worksheet

County Library
County Library - Out of County Payments
Total Levy per Levy Limit Worksheet (With Library)

Total Dollar Change from Prior Year
Total Percentage Change from Prior Year

Levy Limit Information

Net New Construction
Net New Construction Plus Terminated TID - Vil Almena \$14,966
TID Adjustments per DOR/Personal Property Aid
Net New Construction After Adjustments
Total Maximum Allowable Levy
Actual Levy as adopted by County Board
(Over)/Under Maximum Allowable Levy

Equalized Valuation - Less TID
County Library Valuation

Mill Rate Information

Debt Service Levy
County Library Levy - In County & Out of County Payments
County Operating Levy
Total County Mill Rate Levy

Recycling Surcharge per Improved Parcel

Estimated # Improved Parcels
Recycling Surcharge (Excluding City/Town of Rice Lake & Vil New Auburn)

2020 Adopted	2021 Adopted	2022 Preliminary	2022 Preliminary w/New Positions	Executive Recommendation	2022 Board Approved
24,914,988	24,845,462	25,589,391	25,737,590	25,737,590	25,756,417
3,076,202	2,927,626	2,882,779	2,882,779	2,882,779	2,882,779
4,152,899	4,151,490	4,266,042	4,266,042	4,266,042	4,266,042
824,066	863,000	1,282,000	1,282,000	1,282,000	1,263,173
749,000	750,000	825,000	825,000	825,000	825,000
33,717,155	33,537,578	34,845,212	34,993,411	34,993,411	34,993,411
6,730,308	6,544,134	6,754,010	6,754,010	6,754,010	6,754,010
3,700,000	3,700,000	4,000,000	4,000,000	4,000,000	4,000,000
931,600	1,020,000	775,000	775,000	775,000	775,000
20,000	25,000	25,000	25,000	25,000	25,000
379,665	335,000	246,800	246,800	246,800	246,800
650,000	284,000	1,375,000	1,375,000	1,375,000	1,375,000
12,411,573	11,908,134	13,175,810	13,175,810	13,175,810	13,175,810
21,305,582	21,629,444	21,669,402	21,817,601	21,817,601	21,817,601
623,351	538,883	578,632	578,632	578,632	578,632
26,351	31,634	29,383	29,383	29,383	29,383
21,955,284	22,199,961	22,277,417	22,425,616	22,425,616	22,425,616
639,890	244,677	77,456	225,655	225,655	225,655
3.00%	1.11%	0.35%	1.02%	1.02%	1.02%
1.198%	0.932%	1.119%	1.119%	1.119%	1.119%
254,291	180,380	229,676	229,676	229,676	229,676
(71,151)	(56,795)	(71,151)	(71,151)	(71,151)	(71,151)
183,140	123,585	158,525	158,525	158,525	158,525
22,012,397	22,058,557	22,228,979	22,228,979	22,228,979	22,228,979
21,305,582	21,629,444	21,669,402	21,817,601	21,817,601	21,817,601
706,815	429,113	559,577	411,378	411,378	411,378
4,404,065,500	4,607,493,600	4,883,939,100	4,883,939,100	4,883,939,100	4,883,939,100
3,092,343,200	3,230,098,300	3,424,386,000	3,424,386,000	3,424,386,000	3,424,386,000
0.61	0.56	0.53	0.53	0.53	0.53
0.21	0.18	0.18	0.18	0.18	0.18
4.23	4.14	3.90	3.93	3.93	3.93
5.05	4.88	4.61	4.64	4.64	4.64
28.00	30.00	32.00	32.00	32.00	32.00
18,677	18,819	18,819	18,819	18,819	19,050
522,956	564,570	602,208	602,208	602,208	609,600

Property Tax Levy by Fund - Supplement to the 2021 Budget

General Fund

Expenditures	ADOPTED
General Government	7,480,044
Public Safety	8,474,370
Health & Human Services	231,431
Culture, Recreation & Education	1,280,641
Conservation & Development	1,180,544
B1 Charitable	0
Less Library	(608,015)
Total G/F Expenditures - Excluding Library	<u>18,039,015</u>
Revenues	ADOPTED
Taxes	492,620
Intergovernmental Revenues	3,805,361
Licenses & Permits	305,000
Fines, Forfeitures & Penalties	137,100
Public Charges for Services	1,056,600
Intergovernmental Charges for Services	148,453
Miscellaneous Revenues	808,876
Sales Tax from Special Revenue Fund	4,000,000
Application of Excess Sales Tax Revenue	775,000
Total Revenues	<u>11,529,010</u>
Fund Balance Applied	<u>1,375,000</u>
Total Revenues & F/B Applied	<u>12,904,010</u>
General Tax Levy excluding Library	<u>5,135,005</u>
Total General Fund Tax Levy - Including Library	<u>5,743,020</u>

Special Revenue/Contingency/Internal Service/Capital Projects Funds

Fund	ADOPTED
101 Contingency Fund Tax Levy	1,263,173
204 Maintenance of Dams	40,756
211 Health & Human Services	6,668,444
213 Child Support	173,251
216 ADRC	149,565
220 Fleet Vehicle	22,000
221 Recreation Officer	64,757
222 Animal Control	100,345
231 Aging	498,284
404 Capital Projects Funds	825,000
701 Highway & Bridges	4,266,042
Sub-Total	<u>14,071,617</u>
Total Operating Levy Taxes	<u>19,814,637</u>
<u>Debt Service - Expenditures</u>	ADOPTED
304 GO Highway Facility Bonds 2020B	1,142,479
305 Honeywell HVAC Upgrade - UWBC Campus	658,170
309 GO Justice Center Refinancing 2020A	809,780
310 Electrical Generation Bonds 2010A	272,350
Total	<u>2,882,779</u>
Debt Service - Revenues & F/B Applied	
309 Jail Assessments Used to Offset Justice Center Debt	25,000
309 Out of County Prisoner Revenue Used to Offset JC Debt	246,800
Total Revenues	<u>271,800</u>
Net Debt Levy	<u>2,610,979</u>
Total Levy	<u>22,425,616</u>

Barron County 2022 Budget Worksheet - Revenues

Column Descriptions:

- | | |
|---|--|
| <p>1. 2019 Actual Revenues</p> <p>2. 2020 Actual Revenues</p> <p>3. 2021 Estimated Revenues</p> <p>4. 2021 Budget as Originally Adopted</p> | <p>5. 2022 Total Estimated Revenues</p> <p>6. 2022 Estimated Revenues to Offset Property Tax Levy</p> <p>7. 2022 Executive Committee Recommendations to the County Board</p> <p>8. 2022 Budget as Approved by the County Board</p> |
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This spreadsheet is a tabulation of the receipts/revenues of Barron Co for the purpose of adhering to applicable Wisconsin State Statutes and to help prepare the annual budget.

		1	2	3	4	5	6	7	8
		Revenues	Revenues	Estimated	Budget	Budget	Levy Request	Executive	Budget
A/C #	REVENUES Account Description	2019	2020	Total 2021	Adopted 2021	Request 2022	2022	Recommendations 2022	Adopted 2022
TAXES									
08-41111	Ag Use Penalty	2,691	4,288	4,000	4,000	4,000	4,000	4,000	4,000
08-41113	Omitted Tax	-	-	1,740	-	-	-	-	-
00-41120	Payment in Lieu of Taxes	6,261	6,385	6,149	6,000	6,000	6,000	6,000	6,000
00-41140	Managed Forest Tax From Districts	38,070	42,332	42,784	38,000	40,000	40,000	40,000	40,000
00-41150	Forest Crop Tax from Districts	1,805	8,676	2,620	1,000	2,500	2,500	2,500	2,500
00-41220	Retained Sales Tax	120	120	120	120	120	120	120	120
10-41230	Real Estate Transfer Fees	142,136	165,266	190,000	125,000	140,000	140,000	140,000	140,000
08-41800	Interest on Taxes	329,568	283,738	300,000	300,000	300,000	300,000	300,000	300,000
	Total Taxes	520,651	510,805	547,413	474,120	492,620	492,620	492,620	492,620
INTERGOVERNMENTAL REVENUES									
00-42422	State Exempt Computer Aid	33,433	33,433	32,000	32,000	32,000	32,000	32,000	32,000
00-42425	Personal Property Aid	85,507	71,151	56,794	56,794	79,388	79,388	79,388	79,388
16-43210	Federal Forfeitures	-	2,772	-	-	-	-	-	-
00-43211	Indirect Cost Reimburse from Depts	1,284,850	1,408,915	1,692,570	1,692,570	1,800,289	1,800,289	1,800,289	1,800,289
16-43215	FEMA Grant Proceeds	21,669	121,080	-	-	-	-	-	-
00-43256	State Aid Food Pantry C/O	8,298	47,903	14,053	-	-	-	-	-
00-43410	Shared Taxes from State	1,225,054	1,228,267	1,220,000	1,220,000	1,245,000	1,245,000	1,245,000	1,245,000
06-43510	State Aid - County Clerk	-	55,996	-	-	-	-	-	-
09-43520	State Aid - Crime Victim/Witness	42,371	35,297	40,000	40,000	45,000	45,000	45,000	45,000
16-43527-019	State Aid - EMA/EPCRA/HAZMAT	74,145	68,406	68,000	68,000	68,000	68,000	68,000	68,000
12-43528	State Aid - Soil & Water Salaries	123,651	131,582	133,350	133,350	156,884	156,884	156,884	156,884
16-43538	State Aid - Sheriff's Dept	92,293	114,979	42,361	23,800	23,800	23,800	23,800	23,800
02-43543	State Aid - Circuit Court	267,353	325,975	260,000	260,000	274,000	274,000	274,000	274,000
20-43562	State Aid - Veterans' Service	16,117	16,167	11,500	11,500	11,500	11,500	11,500	11,500
12-43574	State Aid - Land Info - Surveyor C/O	56,144	96,320	65,000	65,000	51,000	-	51,000	51,000
12-43599	State Aid - Land and Water Plan	57,779	65,683	96,900	96,900	69,500	69,500	69,500	69,500
	Total Intergovernmental Revenue	3,388,664	3,823,925	3,732,528	3,699,914	3,856,361	3,805,361	3,856,361	3,856,361

		1	2	3	4	5	6	7	8
A/C #	REVENUES Account Description	Revenues 2019	Revenues 2020	Estimated Total 2021	Budget Adopted 2021	Budget Request 2022	Levy Request 2022	Executive Recommends 2022	Budget Adopted 2022
LICENSES & PERMITS									
12-44410	Zoning Fees & Permits	202,895	225,760	220	220,000	220,000	220,000	220,000	220,000
12-44450	Phosphorus Variance Fees C/O	-	-	18,560	18,560	-	-	-	-
12-44500	NR-135 Annual Permits	86,455	93,055	86,125	80,000	85,000	85,000	85,000	85,000
	Total Licenses & Permits	289,350	318,815	104,905	318,560	305,000	305,000	305,000	305,000
FINES, FORFEITURES & PENALTIES									
12-45000	Land Services Forfeitures	2,250	67	-	-	-	-	-	-
02-45110	County Ordinance Forfeitures	70,282	68,249	70,000	70,000	70,000	70,000	70,000	70,000
08-45111	NSF Check Forfeitures	280	100	200	200	100	100	100	100
02-45120	Penal Fines for County	50,637	53,659	55,000	55,000	55,000	55,000	55,000	55,000
02-45121	10% DA Restitution Surcharge	16,743	12,813	8,000	8,000	12,000	12,000	12,000	12,000
16-45190	Sheriff Drug Asset Forfeitures C/O	13,768	7,813	7,411	-	-	-	-	-
	Total Fines, Forfeitures & Penalties	153,960	142,701	140,611	133,200	137,100	137,100	137,100	137,100
PUBLIC CHARGES FOR SERVICES									
02-45140	Circuit Court Fees & Costs	121,304	83,932	100,000	100,000	100,000	100,000	100,000	100,000
02-45141	Witness Fee Reimbursements	32	22	-	-	-	-	-	-
02-45142	Circuit Court Psychiatric Fees	3,675	-	3,000	3,000	3,000	3,000	3,000	3,000
02-45143	Circuit Court Mediation Fees	3,383	2,243	2,000	2,000	2,000	2,000	2,000	2,000
02-45160	Receipting & Disbursing Fees	372	49	-	-	-	-	-	-
16-45220	DOR Tax Intercept	13,406	20,461	15,023	8,000	8,000	8,000	8,000	8,000
06-46110	County Clerk Fees	12,610	10,595	11,000	11,000	10,000	10,000	10,000	10,000
10-46120	ROD On-line Access Fees	73,281	88,069	82,000	73,000	75,000	75,000	75,000	75,000
06-46125	SVRS Support - (Chg to Munis Voting)	11,600	31,235	10,000	10,000	10,000	10,000	10,000	10,000
10-46130	Register of Deeds Fees	182,371	214,946	220,000	175,000	190,000	190,000	190,000	190,000
12-46135	Land Information - Surveyor C/O	76,141	95,987	76,000	76,000	100,000	-	100,000	100,000
09-46147	District Attorney Diversion Court Fees	2,950	1,350	2,000	2,000	2,000	2,000	2,000	2,000
02-46150	Register in Probate Fees	19,111	17,696	13,000	13,000	13,000	13,000	13,000	13,000
02-46151	Guardian at Litem Chg for Services	117,907	100,966	137,100	137,100	133,900	133,900	133,900	133,900
02-46153	Attorney Fee Revenue	49,502	53,584	47,800	47,800	48,500	48,500	48,500	48,500
04-46191	Copy Machine Revenue - Admin	17,157	11,481	15,000	15,000	11,000	11,000	11,000	11,000
09-46191	Copy Machine Revenue - Dist Atty	4,311	2,226	2,000	2,000	200	200	200	200
16-46210	Sheriff Fees - Process Service Fee	69,273	57,875	65,000	65,000	65,000	65,000	65,000	65,000
16-46211	Sheriff Fees	20,198	20,155	12,000	10,000	10,000	10,000	10,000	10,000
16-46215	Project Lifesaver Fees C/O	250	790	1,780	-	-	-	-	-
16-46220	Huber Law Revenue	55,096	8,664	40,000	40,000	12,000	12,000	12,000	12,000
16-46222	Booking Fee	1,796	659	2,500	2,500	2,500	2,500	2,500	2,500
16-46224	Daily Fee for Sentenced Inmates	30,645	18,608	30,000	30,000	30,000	30,000	30,000	30,000
16-46226	Jail Nurse Fee	1,597	765	1,000	1,000	1,000	1,000	1,000	1,000
16-46240	Out of Co Prisoner Rev - Acct 59230	435,157	346,807	435,000	435,000	346,800	-	346,800	346,800
12-46320	Rural Address Numbers C/O	12,980	17,020	12,000	12,000	15,000	-	15,000	15,000
05-46540	Cremation/Disintern/Death Cert Fees	65,325	66,700	60,000	60,000	60,000	60,000	60,000	60,000

		1	2	3	4	5	6	7	8
A/C #	REVENUES Account Description	Revenues 2019	Revenues 2020	Estimated Total 2021	Budget Adopted 2021	Budget Request 2022	Levy Request 2022	Executive Recommends 2022	Budget Adopted 2022
15-46720	Park Fees - Shelter Fees	1,147	323	750	750	500	500	500	500
15-46720-250	Park Fees - Veteran's Park	28,683	27,352	19,000	19,000	20,000	20,000	20,000	20,000
15-46720-251	Park Fees - Waldo Carlson	36,955	49,167	36,000	32,000	40,000	40,000	40,000	40,000
15-46720-252	Park Fees - Southworth	25,614	31,759	27,000	26,000	27,000	27,000	27,000	27,000
15-46720-258	Veteran's Part Boat Launch Fees C/O	-	-	2,000	-	1,350	-	1,350	1,350
15-46720-259	Waldo Carlson Boat Launch Fees C/O	9,619	11,959	7,500	7,500	7,000	-	7,000	7,000
25-46771	Extension - Pesticide C/O	800	1,100	500	500	500	-	500	500
25-46773	Extension - 4-H C/O	640	1,516	50	-	-	-	-	-
25-46775	Extension - Family Living C/O	3,435	2,291	2,000	1,000	1,000	-	1,000	1,000
25-46777	Extension - Workshop Revenue C/O	7,584	1,870	3,000	1,000	1,000	-	1,000	1,000
25-46778	Extension - General Revenue	2,852	5,185	2,626	1,000	5,000	5,000	5,000	5,000
15-46810	County Forest Revenue	163,028	131,552	225,000	225,000	175,000	175,000	175,000	175,000
12-46820	Conservation Reserve	-	152	-	-	-	-	-	-
12-46823	NR-135 Review Fees	8,800	10,400	800	-	2,000	2,000	2,000	2,000
12-46824	LCD Seed Revenue C/O	3,412	4,513	2,000	2,000	2,000	-	2,000	2,000
12-46826	Land Serv Equipment Revenue C/O	471	688	900	500	750	-	750	750
12-46827	Tree Program Revenue C/O	13,711	16,588	18,057	15,000	18,000	-	18,000	18,000
02-47361	Family Court Counseling C/O	10,250	8,985	8,000	8,000	8,000	-	8,000	8,000
	Total Public Charges for Services	1,718,431	1,578,284	1,750,386	1,669,650	1,558,000	1,056,600	1,558,000	1,558,000

INTERGOVT CHARGES FOR SERVICE

08-47100	Tax Collection Fees	1,415	1,419	1,415	1,400	1,400	1,400	1,400	1,400
07-47310	Technology Intergovernmental Rev	-	600	12,900	850	12,900	12,900	12,900	12,900
16-47320	School Resource Officer Rev	112,026	103,270	102,698	102,698	104,153	104,153	104,153	104,153
12-47335	Intergovt Revenue - Surveyor	39,735	50,443	30,000	30,000	30,000	30,000	30,000	30,000
	Total Intergovt Charges for Services	153,176	155,731	147,013	134,948	148,453	148,453	148,453	148,453

MISCELLANEOUS REVENUE

07-47210	Computer Center Revenue	397	97	400	-	-	-	-	-
04-47401	Vending Rev - Wellness Prog - C/O	1,614	1,482	1,000	1,000	1,000	-	1,000	1,000
16-47404	LE Canteen Rev - C/O	53,103	52,567	45,500	45,500	45,500	-	45,500	45,500
20-47470	Veteran's Revenue - Donations - C/O	8,200	4,341	4,174	-	-	-	-	-
00-48000	Miscellaneous General Revenue	103	67,285	650	-	-	-	-	-
07-48001	Electronic Auction Revenue	-	98	-	-	-	-	-	-
02-48110	Interest on Clerk of Court Collections	21,425	37,141	37,247	17,000	30,000	30,000	30,000	30,000
08-48110	Interest on Securities	793,375	194,617	200,000	200,000	200,000	200,000	200,000	200,000
12-48110	Interest DATCP Watershed C/O	515	124	500	500	50	-	50	50
25-48110	Interest Ag Commission C/O	1,299	288	100	100	30	-	30	30
00-48120	Interest - Loans - WTE/Museum	11,328	102	100	100	-	-	-	-
15-48120	Interest - Snow Club Loans	5,716	5,816	4,000	4,000	4,500	4,500	4,500	4,500
06-48130	Clerk's Directory Revenue	19	27	29	20	30	30	30	30

A/C #	REVENUES Account Description	1	2	3	4	5	6	7	8
		Revenues 2019	Revenues 2020	Estimated Total 2021	Budget Adopted 2021	Budget Request 2022	Levy Request 2022	Executive Recommends 2022	Budget Adopted 2022
00-48210	Land Rent	720	720	-	720	-	-	-	-
14-48210	County Building/Office Rents	99,073	104,118	105,000	105,000	110,000	110,000	110,000	110,000
08-48309	Treasurer's Statement Revenue	933	779	300	300	500	500	500	500
08-48311	Profit on Tax Deed Sales	163,968	12,052	-	-	-	-	-	-
08-48313	Tax Deed Fees	7,675	157	5,000	5,000	5,000	5,000	5,000	5,000
16-48400	Sheriff Insurance Recoveries	-	6,517	8,910	-	-	-	-	-
16-48400-019	Hazmat Reimbursement C/O	22,869	6,318	-	-	-	-	-	-
00-48408	Insurance Dividends - Non WC	6,190	6,126	-	-	-	-	-	-
00-48410	Insurance Dividends - WC - C/O	752	49,935	35,921	-	-	-	-	-
00-48411	Refund Prior Year Expense - Other	2,326	3,594	60	-	-	-	-	-
00-48412	Add'l Revenue of Prior Year	23,035	88,246	147	-	-	-	-	-
00-48471	Insurance Recoveries	-	39,495	-	-	-	-	-	-
16-48521	Donations - K-9 C/O	2,820	167	4,815	-	-	-	-	-
16-48522	Donations - Sheriff C/O	11,735	3,000	450	-	-	-	-	-
16-48527	Donations - E-Dispatch C/O	2,095	5,605	4,450	-	-	-	-	-
15-48530	Donations - Arland Rifle Range C/O	41	143	37	-	50	-	50	50
25-48535	Shop Matters Educational Prog C/O	-	-	-	-	-	-	-	-
00-49140	Loan Proceeds - WTE	304,093	-	-	-	-	-	-	-
00-49220-701	Indirect Cost Reimburse from Hwy	186,369	230,167	236,042	236,042	267,580	267,580	267,580	267,580
00-49220-703	Indirect Cost Reimburse from WTE	152,750	190,376	179,620	179,620	186,066	186,066	186,066	186,066
31-49310	Contribution from County Depts	5,154	4,343	8,000	8,000	5,200	5,200	5,200	5,200
00-49400	Sales of General Fixed Assets	-	15,894	-	-	-	-	-	-
	Total Miscellaneous Revenue	1,889,692	1,131,734	882,452	802,902	855,506	808,876	855,506	855,506
	Total G/F	8,113,924	7,661,996	7,305,308	7,233,294	7,353,040	6,754,010	7,353,040	7,353,040
	CONTINGENCY FUND								
101	Contingency	449,405	364,610	863,000	863,000	1,282,000	1,282,000	1,282,000	1,263,173
	Total Contingency Fund	449,405	364,610	863,000	863,000	1,282,000	1,282,000	1,282,000	1,263,173
	SPECIAL REVENUE FUNDS								
201	Jail Assessment Revenue	45,791	38,753	25,000	25,000	25,000	-	25,000	25,000
202	County Sales Tax Revenue	4,657,203	4,913,063	4,720,000	4,720,000	4,775,000	4,775,000	4,775,000	4,775,000
204	Maintenance of Dams-General	69,600	108,788	54,320	54,320	40,756	40,756	40,756	40,756
204-438	Maintenance of Dams-Beaver Dam	9,685	9,475	1,450	1,450	2,700	-	2,700	2,700
204-473	Maintenance of Dams-Rice Lake Dam	22,405	22,410	25,150	25,150	53,377	-	53,377	53,377
206	CDBG #1 - 1982	3,032	29,695	20,000	20,000	20,000	-	20,000	20,000
208	CDBG #2 - 2000	29,478	17,941	30,000	30,000	30,000	-	30,000	30,000
210	Recycling Program	600,310	648,863	1,169,249	1,169,249	803,653	-	803,653	803,653
211	DHHS - Adult Protective Services	691,433	691,869	710,660	710,660	680,660	51,000	680,660	680,660
211	DHHS - Children/Families/Youth Aids	5,982,494	7,075,909	6,827,089	6,827,089	6,637,032	3,791,408	6,637,032	6,637,032
211	DHHS - Board 51 Behavioral Health	4,066,900	4,444,248	5,181,138	5,181,138	5,872,562	1,494,260	5,872,562	5,872,562
211	DHHS - Public Health	1,998,107	3,160,433	1,811,062	1,811,062	1,979,806	856,299	1,979,806	1,979,806
211	DHHS - Income Maintenance	1,624,069	1,478,056	1,414,459	1,414,459	1,451,455	475,477	1,451,455	1,451,455

A/C #	REVENUES Account Description	1	2	3	4	5	6	7	8
		Revenues 2019	Revenues 2020	Estimated Total 2021	Budget Adopted 2021	Budget Request 2022	Levy Request 2022	Executive Recommends 2022	Budget Adopted 2022
213	Child Support Revenue	827,827	794,982	839,427	839,427	881,212	173,251	881,212	881,212
216	Aging Disability Resource Ctr (ADRC)	1,590,354	1,702,466	1,685,147	1,685,147	1,666,479	149,565	1,666,479	1,666,479
220	Fleet Vehicle Account	59,705	37,097	58,700	58,700	61,700	22,000	61,700	61,700
221	Recreation Officer	104,876	109,479	104,620	104,620	114,757	64,757	114,757	114,757
222	Animal Control	115,364	122,027	144,420	144,420	126,745	100,345	126,745	126,745
231	Programs on Aging	1,276,151	1,350,800	1,341,802	1,341,802	1,338,695	462,239	1,338,695	1,338,695
231-43566	Elderly&Handicapped Transportation	187,064	151,593	193,982	193,982	200,030	36,045	200,030	200,030
240	Wildlife Habitat - Nickel an acre	762	762	760	760	760	-	760	760
241	State Aid Forestry	11,839	18,522	10,000	10,000	16,000	-	16,000	16,000
242	State Aid Snowmobile Trails	150,503	131,018	90,990	90,990	90,990	-	90,990	90,990
243	Forestry Projects	-	-	-	-	-	-	-	-
244	State Aid ATV Trails	160,005	161,490	81,900	81,900	87,020	-	87,020	87,020
	Total Special Revenue Funds	24,284,957	27,219,738	26,541,325	26,541,325	26,956,389	12,492,402	26,956,389	26,956,389
	DEBT SERVICE FUNDS								
304	GO Highway Facility Bonds 2020B	-	1,093,287	-	-	2,082,752	1,142,479	2,082,752	2,082,752
305	Honeywell HVAC Upgrade - UWEC-BC	658,170	658,170	658,170	658,170	658,170	658,170	658,170	658,170
309	Judicial Center Refinancing 2020A	-	3,960,023	1,550,296	1,550,296	809,780	809,780	809,780	809,780
310	Electrical Gen Bonds Series 2010A	269,450	269,550	273,975	273,975	272,350	272,350	272,350	272,350
	Total Debt Service Funds	927,620	4,887,743	2,482,441	2,482,441	3,823,052	2,882,779	3,823,052	3,823,052
	CAPITAL PROJECT FUNDS								
404	Capital Projects - General	986,635	1,027,090	1,463,300	1,463,300	1,997,000	825,000	1,997,000	1,997,000
	Total Capital Project Fund	986,635	1,027,090	1,463,300	1,463,300	1,997,000	825,000	1,997,000	1,997,000
701	INTERNAL SERVICE FUND - HIGHWAY								
41110	General Property Taxes	4,152,899	4,152,899	4,151,490	4,151,490	4,266,042	4,266,042	4,266,042	4,266,042
43221	Federal Highway Aid	-	63,946	300,000	900,000	-	-	-	-
43531	State Transportation Aid (GTA)	938,247	997,505	1,132,251	997,504	1,000,000	-	1,000,000	1,000,000
43533	LRIP Admin	7,328	7,328	7,328	7,328	7,328	-	7,328	7,328
43538	STP & CHIP	-	-	-	-	-	-	-	534,558
47230	State Highway Maint & Const (RMA)	2,025,645	1,915,585	2,141,629	2,018,905	2,090,459	-	2,090,459	2,090,459
47235	Performance Based Maintenance	206,840	-	-	-	-	-	-	-
47330-31	Intergovernmental Chgs for Services	4,889,132	3,843,286	3,951,226	3,718,875	3,959,150	-	3,959,150	3,959,150
Various	Other Revenue	48,777	-	45,000	-	-	-	-	-
47332	County Aid Bridges - Town Share	33,341	70,637	53,229	200,000	70,000	-	70,000	70,000
47332	Federal County Aid Bridges	-	12,430	-	-	175,000	-	175,000	175,000
48211-48440	Miscellaneous Revenues	10,705	1,297,058	45,893	56,000	54,000	-	54,000	54,000
48310	Sale of Fixed Assets - Equipment	46,999	41,170	50,000	100,000	100,000	-	100,000	100,000
48415, 20	Frac Sand Rd Agrees/Except Maint	250,426	77,652	-	-	-	-	-	-
48960,61	Pit Revenue	533,144	551,143	565,512	643,350	632,825	-	632,825	632,825
48970	Bituminous Revenue	3,312,383	2,757,506	2,325,290	2,448,750	2,347,325	-	2,347,325	2,347,325
49XXX	Tsf from Other Funds (G/F, Contingenc	138,535	135,039	225,000	225,000	830,000	-	830,000	830,000

		1	2	3	4	5	6	7	8
A/C #	REVENUES Account Description	Revenues 2019	Revenues 2020	Estimated Total 2021	Budget Adopted 2021	Budget Request 2022	Levy Request 2022	Executive Recommends 2022	Budget Adopted 2022
49997	Previous Year Carry Over	-	-	-	-	250,000	-	250,000	250,000
49999	Surplus Funds Applied (from Hwy F/B)	-	1,640,757	1,500,000	1,500,000	1,500,000	-	1,500,000	1,900,000
48961	Pit Closure	54,168	59,120	75,000	55,000	55,000	-	55,000	55,000
	Total Internal Service Funds	16,648,569	17,623,061	16,568,848	17,022,202	17,337,129	4,266,042	17,337,129	18,271,687
703	ENTERPRISE FUND - WASTE TO ENERGY								
46430	Steam Sales	500,062	457,922	457,000	457,000	258,000	-	258,000	258,000
46431	Electrical Sales	241,613	276,725	295,000	295,000	395,000	-	395,000	395,000
46432	Waste Haulers - In County	1,533,107	1,605,270	1,525,000	1,525,000	1,600,000	-	1,600,000	1,600,000
46433	Waste Haulers - Out of County	1,045,474	964,386	1,025,000	1,025,000	860,000	-	860,000	860,000
46434	Individuals - All	306,099	410,543	396,000	396,000	330,000	-	330,000	330,000
46438	Metal Sales	31,494	29,105	27,000	27,000	55,000	-	55,000	55,000
48XXX	All other revenues	41,840	23,344	8,000	8,000	1,200	-	1,200	1,200
492XX	Tsf from Other Funds	309,966	433,364	23,975	23,975	12,350	-	12,350	12,350
49999	Surplus Funds Applied	-	-	(138,147)	(138,147)	-	-	-	-
	Total Enterprise Fund	4,009,655	4,200,661	3,618,828	3,618,828	3,511,550	-	3,511,550	3,511,550
49140	Acid Gas Removal System	304,093	-	-	-	1,500,000	-	1,500,000	1,500,000
	Total Enterprise Fund	4,313,748	4,200,661	3,618,828	3,618,828	5,011,550	-	5,011,550	5,011,550
	EXPENDABLE TRUST FUNDS								
801	Dog License	22,175	24,312	22,000	22,000	24,400	-	24,400	24,400
802	State Aid WI Fund Sanitary System	5,221	6,456	-	-	12,000	-	12,000	12,000
803	State Aid Wildlife Damage	36,740	31,359	30,000	30,000	30,000	-	30,000	30,000
	Total Expendable Trust Funds	64,136	62,128	52,000	52,000	66,400	-	66,400	66,400
	GRAND TOTAL REVENUES	55,788,994	63,047,026	58,895,050	59,276,390	63,826,560	28,502,233	63,826,560	64,742,291

Barron County 2022 Budget Worksheet - Expenditures

Column Descriptions:

- | | |
|---|--|
| <p>1. 2019 Actual Expenditures</p> <p>2. 2020 Actual Expenditures</p> <p>3. Significant Budget Changes to the Adopted 2021 Budget.</p> <p>4. 2021 Budget as Originally Adopted.</p> <p>5. 2022 Budget Requests by Department.</p> | <p>6. 2022 Expenditures Not Funded by Property Tax Levy.</p> <p>7. 2022 Expenditures Funded by Property Tax Levy</p> <p>8. Budget Recommended by the Executive Committee to the Full County Board.</p> <p>9. 2022 Budget Approved by Full County Board</p> |
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		1	2	3	4	5	6	7	8	9
		Expenditures 2019	Expenditures 2020	Estimated Expenditures 2021	Adopted Budget 2021	Requested Budget 2022	Funded By		Executive Recommends 2022	Budget Adopted 2022
							Non-Levy Request 2022	Levy Request 2022		
A/C #	EXPENDITURES Account Description									
	GENERAL GOVERNMENT						Assignd F/B			
01-51110	County Board	116,426	100,913	149,860	149,860	151,360	-	151,360	151,360	151,360
01-51120	HIPAA Compliance C/O	884	25	11,501	11,501	11,476	11,476	-	11,476	11,476
02-51210	Circuit Court	1,593,087	1,661,817	1,700,953	1,692,179	1,708,986	-	1,708,986	1,708,986	1,708,986
01-51230	Restorative Justice	50,000	50,000	50,000	50,000	50,000	-	50,000	50,000	50,000
05-51270	Medical Examiner	138,727	120,790	121,028	121,028	141,822	-	141,822	141,822	141,822
09-51310	District Attorney	348,660	398,057	398,345	392,640	398,394	-	398,394	398,394	398,394
09-51315	District Attorney - Crime Victim Witness	88,886	92,144	94,552	94,552	96,435	-	96,435	96,435	96,435
31-51320	Corporation Counsel	328,417	342,104	362,655	356,768	361,800	-	361,800	361,800	361,800
02-51340	Circuit Court - Family Court Counsel C/O	18,262	18,753	43,099	43,099	37,977	29,977	8,000	37,977	37,977
02-51350	Circuit Court - Family Court Commish	35,202	35,832	36,890	36,890	37,435	-	37,435	37,435	37,435
04-51410	County Administrator	1,055,425	1,078,829	1,132,849	1,108,152	1,127,769	-	1,127,769	1,127,769	1,127,769
04-51415	Employee Recognition C/O	7,491	6,229	10,548	10,548	13,127	6,127	7,000	13,127	13,127
06-51420	County Clerk	167,956	171,932	177,239	177,239	180,243	-	180,243	180,243	180,243
04-51425	Workplace Safety C/O	64	235	6,501	6,501	6,501	6,501	-	6,501	6,501
04-51427	Worker's Comp Dividend Adj C/O	525	7,997	243,878	158,023	290,178	290,178	-	290,178	290,178
04-51430	Administration - Personnel Administration	27,361	26,981	50,000	50,000	38,000	-	38,000	38,000	38,000
04-51435	Wellness Program - C/O	1,290	-	10,221	8,974	8,285	8,285	-	8,285	8,285
06-51440	County Clerk - Elections	7,773	151,398	65,820	65,820	183,300	-	183,300	183,300	183,300
07-51450	Technology Center	658,879	662,306	789,352	743,942	834,217	13,848	820,369	834,217	834,217
04-51460	Administration - Copy Room	23,136	20,048	25,000	25,000	40,000	-	40,000	40,000	40,000
01-51510	Independent Auditing	65,000	66,300	70,000	70,000	86,000	-	86,000	86,000	86,000
01-51512	Special Account-Indirect Costs	6,475	6,580	6,580	6,580	6,580	-	6,580	6,580	6,580
08-51520	County Treasurer	267,985	282,221	281,140	281,140	281,031	-	281,031	281,031	281,031
01-51540	Property & Liability Insurance	36,851	29,836	80,000	50,000	75,000	-	75,000	75,000	75,000
14-51600	Maintenance - Government Center	455,559	451,522	538,839	535,443	524,400	-	524,400	524,400	524,400
14-51610	Maintenance - Justice Center	342,314	420,134	498,244	494,651	489,478	-	489,478	489,478	489,478
14-51620	Maintenance - Ann St Bldg Complex	-	-	-	-	113,983	-	113,983	113,983	113,983
14-51630	Maintenance - County Office Complex	30,732	27,790	49,000	49,000	49,300	-	49,300	49,300	49,300
14-51640	Maintenance - Courthouse - East Wing	14,827	13,227	16,000	16,000	16,000	-	16,000	16,000	16,000
10-51710	Register of Deeds	277,535	249,008	276,637	274,769	276,297	-	276,297	276,297	276,297

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6		7	8	9
		Expenditures 2019	Expenditures 2020	Estimated Expenditures 2021	Adopted Budget 2021	Requested Budget 2022	Funded By		Executive Recommends 2022	Budget Adopted 2022	
							Non-Levy Request 2022	Levy Request 2022			
12-51715	Land Info - State C/O	60,330	64,462	104,758	62,544	95,991	95,991	-	95,991	95,991	
12-51715-291	Land Info - Surveyor Equipment Reserve C/O	-	-	2,376	1,776	2,472	2,472	-	2,472	2,472	
12-51715-292	Land Info - Education Grant C/O	1,848	1,322	1,069	69	869	869	-	869	869	
12-51715-295	Land Info - '21 Strategic Init Grant C/O	-	-	25,000	-	7,386	7,386	-	7,386	7,386	
12-51715-298	Land Info - '20 Base Budget Grant C/O	-	19,765	10,555	10,555	10,555	10,555	-	10,555	10,555	
12-51720	Land Info - County	271,906	195,344	183,229	178,837	174,662	-	174,662	174,662	174,662	
08-51790	Treasurer - Tax Deed Expense	9,493	12,020	31,400	31,400	31,400	-	31,400	31,400	31,400	
00-51910	Uncollectible Taxes	17,596	21,708	80,000	80,000	5,000	-	5,000	5,000	5,000	
	Total General Government	6,526,902	6,807,627	7,735,118	7,445,480	7,963,709	483,665	7,480,044	7,963,709	7,963,709	
PUBLIC SAFETY											
16-52110	Sheriff Department - Administration	976,131	966,595	1,126,653	899,250	933,013	18,126	914,887	933,013	933,013	
16-52110	Sheriff Department - Drug Buy Money C/O	36,494	15,695	-	151,656	153,413	153,413	-	153,413	153,413	
16-52112	Sheriff Donations C/O	-	32	6,232	5,802	6,366	6,366	-	6,366	6,366	
16-52115	Sheriff Department - Spillman Maint C/O	-	-	143,000	139,000	192,000	143,000	49,000	192,000	192,000	
16-52120	Sheriff Department - Enforcement/Det/SRO	2,668,230	2,592,513	2,797,182	2,771,050	2,924,516	-	2,924,516	2,924,516	2,924,516	
16-52125	Sheriff Department - Project Lifesaver C/O	541	-	2,379	909	2,182	2,182	-	2,182	2,182	
01-52220	Fire Suppression	-	-	500	500	500	-	500	500	500	
16-52520	K-9 Unit - C/O	1,074	-	16,182	11,201	16,182	16,182	-	16,182	16,182	
16-52525	Prairie Lake Estates Storm Shelter C/O	1,266	116,188	38,734	38,734	38,734	38,734	-	38,734	38,734	
16-52526	East End Estates Storm Shelter C/O	1,181	-	-	-	-	-	-	-	-	
16-52555	Sheriff Department - Hazmat Cleanup C/O	3,146	3,786	4,439	353	2,803	2,803	-	2,803	2,803	
16-52610	Sheriff Department - Communications Ctr	970,632	901,937	955,143	946,177	1,006,249	-	1,006,249	1,006,249	1,006,249	
16-52610-016	Sheriff Department - Tower Equip C/O	-	-	64,000	64,000	72,000	64,000	8,000	72,000	72,000	
16-52610-019	Sheriff Department - Emergency Mgmt	148,080	195,072	171,660	171,660	161,129	-	161,129	161,129	161,129	
16-52610-369	Sheriff Department - E-Dispatch C/O	4,501	6,215	645	35	35	35	-	35	35	
16-52615	911 Dispatch System Upgrade Grant	-	-	67,206	-	67,206	67,206	-	67,206	67,206	
16-52710	Sheriff Department - Jail	3,318,434	3,195,448	3,431,252	3,410,470	3,510,089	100,000	3,410,089	3,510,089	3,510,089	
16-52740	Sheriff Department - Inmate Canteen C/O	40,505	63,772	147,649	110,833	87,691	87,691	-	87,691	87,691	
	Total Public Safety	8,170,215	8,057,252	8,972,857	8,721,630	9,174,108	699,738	8,474,370	9,174,108	9,174,108	
PUBLIC HEALTH & HUMAN SERVICES											
19-54420	B1 Charitable, Penal & Special State Chgs	-	-	51	51	-	-	-	-	-	
20-54700	Veteran Service Office	171,400	177,540	185,087	185,087	212,256	-	212,256	212,256	212,256	
20-54701	VSO - Aid to Vet's C/O	11,414	8,626	18,936	24,047	25,391	14,416	10,975	25,391	25,391	
20-54702	VSO - Care of Vet's Graves C/O	659	4,809	7,132	11,389	11,020	6,820	4,200	11,020	11,020	
20-54703	VSO - Donation Aid C/O	3,657	5,161	14,608	9,538	13,303	13,303	-	13,303	13,303	
24-54910	WESTCAP Community Action	4,000	4,000	4,000	4,000	4,000	-	4,000	4,000	4,000	
06-54920	Food Pantry C/O	7,360	26,226	37,335	23,952	10,066	10,066	-	10,066	10,066	
	Total Public Health & Human Services	198,490	226,362	267,149	258,064	276,036	44,605	231,431	276,036	276,036	
CULTURE, RECREATION & EDUCATION											
23-55110	Library	529,560	623,351	538,883	538,883	578,632	-	578,632	578,632	578,632	

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6	7	8	9
		Expenditures 2019	Expenditures 2020	Estimated Expenditures 2021	Adopted Budget 2021	Requested Budget 2022	Funded By		Executive Recommends 2022	Budget Adopted 2022
							Non-Levy Request 2022	Levy Request 2022		
23-55110	Library Act 420 (Out of Co Pmts)	26,298	26,351	31,634	31,634	29,383	-	29,383	29,383	29,383
24-55120	Historical Museum - Appropriation	38,000	57,849	42,000	42,000	39,000	-	39,000	39,000	39,000
15-55200	County Parks & Recreation	253,179	244,589	258,958	257,120	258,535	-	258,535	258,535	258,535
15-55201	Cumberland Rifle Range	584	444	3,000	3,000	3,000	-	3,000	3,000	3,000
15-55202	Waldo Carlson Boat Launch C/O	218	-	43,695	38,310	47,922	47,922	-	47,922	47,922
15-55203	Arland Rifle Range C/O	-	68	1,418	1,309	1,457	1,457	-	1,457	1,457
15-55204	Silver Lake Assoc C/O	-	-	1,988	1,988	1,988	1,988	-	1,988	1,988
15-55205	Vet's Park Boat Launch C/O	-	-	706	-	1,575	1,575	-	1,575	1,575
24-55460	County Fair Association - Appropriation	50,000	50,000	50,000	50,000	50,000	-	50,000	50,000	50,000
28-55610	UWEC-BC Campus	93,241	100,467	100,000	100,000	125,000	-	125,000	125,000	125,000
25-55620	UW Extension	191,276	164,424	208,841	208,841	197,302	24,711	172,591	197,302	197,302
25-55621	UW Extension - Agricultural Agent	3,591	3,010	7,500	7,500	7,500	-	7,500	7,500	7,500
25-55622	UW Extension - Family Living Agent C/O	9,116	3,884	16,660	14,823	17,070	11,070	6,000	17,070	17,070
25-55623	UW Extension - 4-H Agent C/O	10,497	7,672	14,771	13,245	13,768	2,768	11,000	13,768	13,768
25-55626	UW Extension - Ag Commission C/O	1,500	2,250	2,748	2,699	1,252	1,252	-	1,252	1,252
25-55629	UW Extension - Pesticide C/O	816	249	2,493	2,418	2,493	2,493	-	2,493	2,493
25-55630	UW Extension - Workshops C/O	5,257	1,915	11,534	5,866	10,845	10,845	-	10,845	10,845
25-55634	UW Extension - Shopping Matters Grant C/O	200	-	733	733	695	695	-	695	695
Total Culture, Recreation & Education		1,213,333	1,286,523	1,337,561	1,320,369	1,387,417	106,776	1,280,641	1,387,417	1,387,417
CONSERVATION & DEVELOPMENT										
12-56010	Land Services	716,485	805,653	823,462	812,714	856,018	-	856,018	856,018	856,018
15-56100	County Parks & Rec - Forestry	47,855	49,501	83,973	85,028	72,040	-	72,040	72,040	72,040
12-56211	SWCD - Items For Resale C/O	3,410	4,617	10,672	8,774	8,563	8,563	-	8,563	8,563
12-56212	SWCD - Conservation Reserve C/O	77	981	27,707	28,512	27,709	27,709	-	27,709	27,709
12-56215	SWCD - NR 135 Review Fees	12,229	3,355	11,500	11,500	11,500	-	11,500	11,500	11,500
12-56216	Land Serv - NR-135 Forf Dollars C/O	-	-	3,817	3,817	3,458	3,458	-	3,458	3,458
12-56217	SWCD - Conservation (Client) Payments	57,779	65,683	96,900	96,900	69,500	-	69,500	69,500	69,500
12-56220	SWCD - Land Conservation	15,557	20,855	28,625	28,625	26,650	-	26,650	26,650	26,650
12-56221	SWCD - LCD Equipment C/O	281	-	7,758	7,758	7,730	7,730	-	7,730	7,730
12-56223	SWCD - Red Cedar Lake Shore Fund C/O	-	-	9,391	9,391	9,391	9,391	-	9,391	9,391
12-56224	SWCD - Phosphorus Variance	-	-	18,560	-	18,560	18,560	-	18,560	18,560
12-56225	SWCD - LCD Tree Seedlings C/O	12,222	12,849	18,057	-	3,779	3,779	-	3,779	3,779
12-56226	SWCD - LCD Tree Planter C/O	-	-	16,425	15,273	16,482	16,482	-	16,482	16,482
24-56300	West Central WI Regional Planning	30,285	30,715	29,332	29,332	29,361	-	29,361	29,361	29,361
12-56400	Zoning	7,887	7,003	28,284	28,548	27,561	8,786	18,775	27,561	27,561
12-56405	Zoning Violation Forfeitures C/O	4,764	-	226	236	236	236	-	236	236
12-56410	Zoning - Rural Address Numbering C/O	5,485	32,442	42,342	39,162	45,833	45,833	-	45,833	45,833
12-56415	Zoning - Red Cedar Lake Project C/O	-	-	16,595	16,595	16,595	16,595	-	16,595	16,595
26-56510	Barron Co Housing Authority	2,188	1,893	2,700	2,700	2,700	-	2,700	2,700	2,700
04-56700	Economic Development	91,000	108,295	98,000	93,000	94,000	-	94,000	94,000	94,000
Total Conservation & Development		1,007,504	1,143,841	1,374,324	1,317,865	1,347,666	167,122	1,180,544	1,347,666	1,347,666

		1	2	3	4	5	6		7	8	9
		Expenditures 2019	Expenditures 2020	Estimated Expenditures 2021	Adopted Budget 2021	Requested Budget 2022	Funded By		Executive Recommends 2022	Budget Adopted 2022	
							Non-Levy Request 2022	Levy Request 2022			
A/C #	EXPENDITURES Account Description										
OTHER FINANCING SOURCES											
00-59230	Tsf to Debt Serv Fund (per Resolution)	324,000	379,665	335,000	335,000	246,800	246,800	-	246,800	246,800	
(See summary page - dollars are applied to debt levy)											
Total Other Financing Sources		324,000	379,665	335,000	335,000	246,800	246,800	-	246,800	246,800	
Total General Fund		17,440,444	17,901,270	20,022,009	19,398,408	20,395,736	1,748,706	18,647,030	20,395,736	20,395,736	
CONTINGENCY											
101	Contingency Fund	449,405	364,610	863,000	863,000	1,282,000	-	1,282,000	1,282,000	1,263,173	
Total Contingency Fund		449,405	364,610	863,000	863,000	1,282,000	-	1,282,000	1,282,000	1,263,173	
SPECIAL REVENUE FUNDS											
201	Jail Assessments	30,000	20,000	25,000	25,000	25,000	25,000	-	25,000	25,000	
204-56110	Maintenance of Dams- General	25,702	39,814	54,320	54,320	40,756	-	40,756	40,756	40,756	
204-56110-438	Maintenance of Dams - Beaver Dam	1,475	1,025	1,450	1,450	2,700	2,700	-	2,700	2,700	
204-56110-473	Maintenance of Dams - Rice Lake Dam	31,361	22,044	25,150	25,150	53,377	53,377	-	53,377	53,377	
206	CDBG #1 - 1982	411	-	20,000	20,000	20,000	20,000	-	20,000	20,000	
208	CDBG #2 - 2000	26,473	24,620	30,000	30,000	30,000	30,000	-	30,000	30,000	
210	Recycling	400,769	543,287	1,169,249	1,169,249	803,653	803,653	-	803,653	803,653	
211	DHHS - Adult Protection Services	682,705	665,367	710,660	710,660	680,660	629,660	51,000	680,660	680,660	
211	DHHS - Child & Families & Youth Aids	6,083,837	5,674,605	6,827,089	6,827,089	6,637,032	2,845,624	3,791,408	6,637,032	6,637,032	
211	DHHS - Board 51 Behavioral Health	4,352,584	5,165,016	5,181,138	5,181,138	5,872,562	4,378,302	1,494,260	5,872,562	5,872,562	
211	DHHS - Public Health	1,847,817	2,907,816	1,811,062	1,811,062	1,979,806	1,123,507	856,299	1,979,806	1,979,806	
211	DHHS - Income Maintenance	1,396,060	1,303,225	1,414,459	1,414,459	1,451,455	975,978	475,477	1,451,455	1,451,455	
213	Child Support Agency	827,827	762,249	839,427	839,427	881,212	707,961	173,251	881,212	881,212	
216	Aging Disability Resource Ctr - (ADRC)	1,590,354	1,654,098	1,685,147	1,685,147	1,666,479	1,516,914	149,565	1,666,479	1,666,479	
220	Fleet Vehicle Account	44,309	68,630	58,700	58,700	61,700	39,700	22,000	61,700	61,700	
221	Recreation Officer	99,728	97,606	104,620	104,620	114,757	50,000	64,757	114,757	114,757	
222	Animal Control	126,389	124,820	144,420	144,420	126,745	26,400	100,345	126,745	126,745	
231	Programs on Aging	1,262,578	1,239,824	1,341,802	1,341,802	1,338,695	876,456	462,239	1,338,695	1,338,695	
231	Elderly & Handicapped Transportation	187,064	165,646	193,982	193,982	200,030	163,985	36,045	200,030	200,030	
240	Wildlife Habitat	498	560	760	760	760	760	-	760	760	
241	State Aid Forestry Fund	12,239	8,400	10,000	10,000	16,000	16,000	-	16,000	16,000	
242	State Aid Snowmobile Trails	150,503	131,018	90,990	90,990	90,990	90,990	-	90,990	90,990	
243	Forestry Projects	-	-	-	-	-	-	-	-	-	
244	State Aid ATV Trails	160,005	160,281	81,900	81,900	87,020	87,020	-	87,020	87,020	
Total Special Revenue Funds		19,340,688	20,779,952	21,821,325	21,821,325	22,181,389	14,463,987	7,717,402	22,181,389	22,181,389	
DEBT SERVICE FUNDS											
304	GO Highway Facility Bonds 2020B	-	153,015	-	-	2,082,752	940,273	1,142,479	2,082,752	2,082,752	
305	Honeywell HVAC Upgrade - UWEC-BC	658,170	658,170	658,170	658,170	658,170	-	658,170	658,170	658,170	
309	Judicial Center Refinancing 2020A	-	3,945,151	1,550,296	1,550,296	809,780	-	809,780	809,780	809,780	
310	Electrical Gen Bonds Series 2010A	269,450	269,550	273,975	273,975	272,350	-	272,350	272,350	272,350	
Total Debt Service Funds		927,620	5,025,886	2,482,441	2,482,441	3,823,052	940,273	2,882,779	3,823,052	3,823,052	

		1	2	3	4	5	6	7	8	9
		Expenditures 2019	Expenditures 2020	Estimated Expenditures 2021	Adopted Budget 2021	Requested Budget 2022	Funded By		Executive Recommends 2022	Budget Adopted 2022
							Non-Levy Request 2022	Levy Request 2022		
A/C #	EXPENDITURES Account Description									
CAPITAL OUTLAY										
404	Capital Improvement Capital Outlay	790,824	1,114,072	1,463,300	1,463,300	1,997,000	1,172,000	825,000	1,997,000	1,997,000
	Total Capital Outlay	790,824	1,114,072	1,463,300	1,463,300	1,997,000	1,172,000	825,000	1,997,000	1,997,000
701 INTERNAL SERVICE FUND - HIGHWAY										
531XX	Admin/Ops Mgr/Engineer/Radio/Liability	459,045	613,990	674,363	638,520	712,875	123,313	589,562	712,875	712,875
532XX	Operation of Pits, Quarries & Bituminous	2,984,720	2,649,601	2,965,852	3,158,100	3,044,150	3,044,150	-	3,044,150	3,044,150
53281	Equipment Purchases	1,072,590	1,727,430	1,333,700	1,325,000	1,332,000	200,000	1,132,000	1,332,000	1,332,000
53311	CTHS Routine Maintenance	1,389,254	1,358,628	1,209,101	1,156,000	1,172,640	650,000	522,640	1,172,640	1,172,640
53312	CTHS Routine Maintenance - Signs	102,932	92,639	116,100	111,150	104,710	-	104,710	104,710	104,710
53313	County Bridges	62,573	80,198	39,150	46,210	61,790	-	61,790	61,790	61,790
53314	Winter Maintenance - Snow & Ice	1,351,458	1,044,122	1,017,100	1,073,950	1,086,560	583,000	503,560	1,086,560	1,086,560
53321-22	STHS Maintenance	1,838,820	1,717,588	1,975,478	1,873,355	1,936,474	1,936,474	-	1,936,474	1,936,474
53330-53331	Municipal Work	4,892,379	3,843,286	3,951,641	3,718,875	3,959,150	3,959,150	-	3,959,150	3,959,150
53351	Federal Aid Road Construction	-	1,363,767	575,000	1,325,000	1,255,000	1,255,000	-	1,255,000	1,255,000
53385	County Aid Bridges	135,663	292,251	296,145	200,000	270,000	70,000	200,000	270,000	270,000
534XX	County Road Construction	1,876,000	2,310,640	2,120,230	2,160,000	2,134,200	1,250,000	884,200	2,134,200	2,134,200
534XX	County Bridge Construction	-	-	-	-	-	-	-	-	934,558
59210	Indirect Costs	186,369	230,167	236,042	236,042	267,580	-	267,580	267,580	267,580
	Total Internal Service Fund	16,351,803	17,324,307	16,509,902	17,022,202	17,337,129	13,071,087	4,266,042	17,337,129	18,271,687
703 ENTERPRISE FUND - Waste To Energy										
	Salaries & Fringe Benefits	1,539,140	1,599,271	1,593,668	1,593,668	1,598,671	1,598,671	-	1,598,671	1,598,671
	Repairs and Maintenance	521,208	663,943	608,175	608,175	590,000	590,000	-	590,000	590,000
	Ash Disp/Flue Gas, Analysis, By-Pass, E-Waste	703,691	852,565	726,000	726,000	723,000	723,000	-	723,000	723,000
	Water Treatment	100,168	105,125	50,000	50,000	40,000	40,000	-	40,000	40,000
	Depreciation	481,331	511,547	223,000	223,000	171,346	171,346	-	171,346	171,346
	Fuel	50,820	41,192	51,000	51,000	44,000	44,000	-	44,000	44,000
	Utilities	41,879	35,854	27,500	27,500	40,000	40,000	-	40,000	40,000
	Environmental/Engineering/Inspection Fees	41,583	34,187	45,000	45,000	42,000	42,000	-	42,000	42,000
	All other expenses	223,988	233,288	174,200	174,200	150,650	150,650	-	150,650	150,650
	Indirect Costs Payable to G/F	91,650	95,188	89,810	89,810	93,033	93,033	-	93,033	93,033
	New Equipment Purchases	223,391	260,349	5,000	5,000	5,000	5,000	-	5,000	5,000
	Debt Service	56,144	46,905	25,475	25,475	13,850	13,850	-	13,850	13,850
	Total Enterprise Fund	4,074,992	4,479,416	3,618,828	3,618,828	3,511,550	3,511,550	-	3,511,550	3,511,550
	Acid Gas Removal System	-	-	-	-	1,500,000	1,500,000	-	1,500,000	1,500,000
	Total Enterprise Fund	4,074,992	4,479,416	3,618,828	3,618,828	5,011,550	5,011,550	-	5,011,550	5,011,550
EXPENDABLE TRUST FUND										
801-00	Dog License	22,175	24,312	22,000	22,000	24,400	24,400	-	24,400	24,400
802-12	State Aid WI Fund Sanitary System	5,221	6,456	-	-	12,000	12,000	-	12,000	12,000

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6 7		8	9
		Expenditures 2019	Expenditures 2020	Estimated Expenditures 2021	Adopted Budget 2021	Requested Budget 2022	Funded By		Executive Recommends 2022	Budget Adopted 2022
							Non-Levy Request 2022	Levy Request 2022		
803-29	Wildlife Damage	36,740	31,359	30,000	30,000	30,000	30,000	-	30,000	30,000
	Total Expendable Trust Fund	64,136	62,128	52,000	52,000	66,400	66,400	-	66,400	66,400
	GRAND TOTAL EXPENDITURES	59,439,912	67,051,640	66,832,805	66,721,504	72,094,256	36,474,003	35,620,253	72,094,256	73,009,987

Departmental Summary
Supplement to the 2022 Budget

Summary	Non- Departmental	County Board	Courts	Administration	Economic Development	Medical Examiner	County Clerk
	100-00	100-01	100-02	100-04	100-04-56700	100-05	100-06

Revenues

General Property Tax Levy	-5,028,943	369,440	1,013,021	1,201,769	94,000	81,822	343,513
Other Taxes	48,620						
Intergovernmental Revenues	3,156,677		274,000				
Licenses and Permits							
Fines, Forfeits & Penalties			137,000				
Public Charges for Services			300,400	11,000		60,000	20,000
Intergovernment Charges for Svcs							
Miscellaneous Revenues	453,646		30,000				30
Other Financing Sources	1,631,866	11,476	29,977	311,091			
Total Revenues	261,866	380,916	1,784,398	1,523,860	94,000	141,822	363,543

Expenditures

Wages		97,700	784,446	807,536		67,496	128,198
Benefits		7,660	441,758	300,733		7,823	47,575
Operating	261,866	275,556	558,194	415,591	94,000	66,503	187,770
Debt							
Capital Outlay							
Total Expenditures	261,866	380,916	1,784,398	1,523,860	94,000	141,822	363,543

Departmental Summary
Supplement to the 2022 Budget

Summary	Technology	Treasurer	District Attorney	Register of Deeds	Land Services	Maintenance	Parks & Rec
	100-07	100-08	100-09	100-10	100-12	100-14	100-15

Revenues

General Property Tax Levy	807,469	-198,569	447,629	-128,703	593,721	1,083,161	66,575
Other Taxes		304,000		140,000			
Intergovernmental Revenues			45,000		226,384		
Licenses and Permits					305,000		
Fines, Forfeits & Penalties		100					
Public Charges for Services			2,200	265,000	2,000		262,500
Intergovernment Charges for Svcs	12,900	1,400			30,000		
Miscellaneous Revenues		205,500				110,000	4,500
Other Financing Sources	13,848				284,395		52,942
Total Revenues	834,217	312,431	494,829	276,297	1,441,500	1,193,161	386,517

Expenditures

Wages	369,086	168,006	306,995	175,193	690,653	233,901	113,355
Benefits	148,236	92,170	159,504	73,854	298,405	79,960	44,920
Operating	316,895	52,255	28,330	27,250	452,442	879,300	228,242
Debt							
Capital Outlay							
Total Expenditures	834,217	312,431	494,829	276,297	1,441,500	1,193,161	386,517

Departmental Summary
Supplement to the 2022 Budget

Summary	Sheriff	Emergency Mgmt	B1 Charitable	Veteran's	Library Approp	Appropriations	Extension
	100-16	100-16-019	100-19	100-20	100-23	100-24	100-25

Revenues

General Property Tax Levy	8,048,108	101,309		215,931	608,015	122,361	192,091
Other Taxes							
Intergovernmental Revenues	23,800	68,000		11,500			
Licenses and Permits							
Fines, Forfeits & Penalties							
Public Charges for Services	128,500						5,000
Intergovernment Charges for Svcs	104,153						
Miscellaneous Revenues							
Other Financing Sources	527,175	172,563		34,539			53,834
Total Revenues	8,831,736	341,872	0	261,970	608,015	122,361	250,925

Expenditures

Wages	4,762,555	99,864		149,142	608,015		48,343
Benefits	2,049,117	25,665		55,513			16,584
Operating	2,020,064	216,343		57,315		122,361	185,998
Debt							
Capital Outlay							
Total Expenditures	8,831,736	341,872	0	261,970	608,015	122,361	250,925

Departmental Summary
Supplement to the 2022 Budget

Summary	Housing Authority	UW-Barron County	Corporation Counsel	Contingency	Jail Assess	Sales Tax	Maintenance of Dams
	100-26	100-28	100-31	101	201	202	204

Revenues

General Property Tax Levy	2,700	125,000	356,600	1,263,173		-4,775,000	40,756
Other Taxes						4,000,000	32,200
Intergovernmental Revenues							
Licenses and Permits							
Fines, Forfeits & Penalties							
Public Charges for Services							
Intergovernment Charges for Svcs							
Miscellaneous Revenues			5,200				
Other Financing Sources					25,000	775,000	23,877
Total Revenues	2,700	125,000	361,800	1,263,173	25,000	0	96,833

Expenditures

Wages			249,311				15,860
Benefits			100,739				1,973
Operating	2,700	125,000	11,750	1,263,173	25,000		79,000
Debt							
Capital Outlay							
Total Expenditures	2,700	125,000	361,800	1,263,173	25,000	0	96,833

Departmental Summary
Supplement to the 2022 Budget

Summary	CDBG 1982	CDBG 2000	Recycling	DHHS	Child Support	ADRC	Fleet
	206	208	210	211	213	216	220

Revenues

General Property Tax Levy				6,668,444	173,251	149,565	22,000
Other Taxes							
Intergovernmental Revenues			88,000	9,482,340	696,961	1,516,914	
Licenses and Permits				251,100			
Fines, Forfeits & Penalties				46,500			
Public Charges for Services			609,600	167,500			
Intergovernment Charges for Svcs							2,700
Miscellaneous Revenues	100	100		5,631	1,000		
Other Financing Sources	19,900	29,900	106,053		10,000		37,000
Total Revenues	20,000	30,000	803,653	16,621,515	881,212	1,666,479	61,700

Expenditures

Wages			182,875	5,318,802	465,073	655,430	
Benefits			63,695	2,491,215	220,815	250,348	
Operating	20,000	30,000	557,083	8,811,498	195,324	760,701	35,700
Debt							
Capital Outlay							26,000
Total Expenditures	20,000	30,000	803,653	16,621,515	881,212	1,666,479	61,700

Departmental Summary
Supplement to the 2022 Budget

Summary	Recreation Deputy	Animal Control	Aging	Wildlife Habitat	Forestry	Snow Trails	ATV Trails
	221	222	231	240	241	242	244

Revenues

General Property Tax Levy	64,757	100,345	498,284				
Other Taxes							
Intergovernmental Revenues	50,000		545,272	760	16,000	90,990	87,020
Licenses and Permits		2,900	464,902				
Fines, Forfeits & Penalties							
Public Charges for Services							
Intergovernment Charges for Svcs							
Miscellaneous Revenues							
Other Financing Sources		23,500	30,267				
Total Revenues	114,757	126,745	1,538,725	760	16,000	90,990	87,020

Expenditures

Wages	69,921	69,701	632,266				
Benefits	22,618	22,619	203,312				
Operating	22,218	34,425	703,147	760	16,000	90,990	87,020
Debt							
Capital Outlay							
Total Expenditures	114,757	126,745	1,538,725	760	16,000	90,990	87,020

Departmental Summary
Supplement to the 2022 Budget

Summary	State Trust Fund WTE	Campus HVAC Upgrade	Justice Center Refinancing 2010B	Elec Gen Bonds 2010A	Capital Improvement	Highway	Waste to Energy
	303	305	309	310	404	701	703

Revenues

General Property Tax Levy	1,142,479	658,170	537,980	272,350	825,000	4,266,042	
Other Taxes							
Intergovernmental Revenues						3,632,345	
Licenses and Permits							
Fines, Forfeits & Penalties							
Public Charges for Services							3,498,000
Intergovernment Charges for Svcs						4,204,150	
Miscellaneous Revenues						3,189,150	1,200
Other Financing Sources	940,273		271,800		1,172,000	2,980,000	1,512,350
Total Revenues	2,082,752	658,170	809,780	272,350	1,997,000	18,271,687	5,011,550

Expenditures

Wages						3,415,794	1,218,379
Benefits						1,361,174	445,703
Operating						12,362,719	1,691,925
Debt	2,082,752	658,170	809,780	272,350			1,500,000
Capital Outlay					1,997,000	1,132,000	155,543
Total Expenditures	2,082,752	658,170	809,780	272,350	1,997,000	18,271,687	5,011,550

Departmental Summary
Supplement to the 2022 Budget

Summary	Dog License	WI Fund Sanitary Systems	Wildlife Damage	Totals
	801	802	803	

Revenues

General Property Tax Levy				22,425,616
Other Taxes				4,524,820
Intergovernmental Revenues		12,000	30,000	20,053,963
Licenses and Permits	24,400			1,048,302
Fines, Forfeits & Penalties				183,600
Public Charges for Services				5,331,700
Intergovernment Charges for Svcs				4,355,303
Miscellaneous Revenues				4,006,057
Other Financing Sources				11,080,626
Total Revenues	24,400	12,000	30,000	73,009,987

Expenditures

Wages				21,903,896
Benefits				9,033,688
Operating	24,400	12,000	30,000	33,438,808
Debt				5,323,052
Capital Outlay				3,310,543
Total Expenditures	24,400	12,000	30,000	73,009,987

**Barron County Personnel Requests
Supplement to the 2022 Budget**

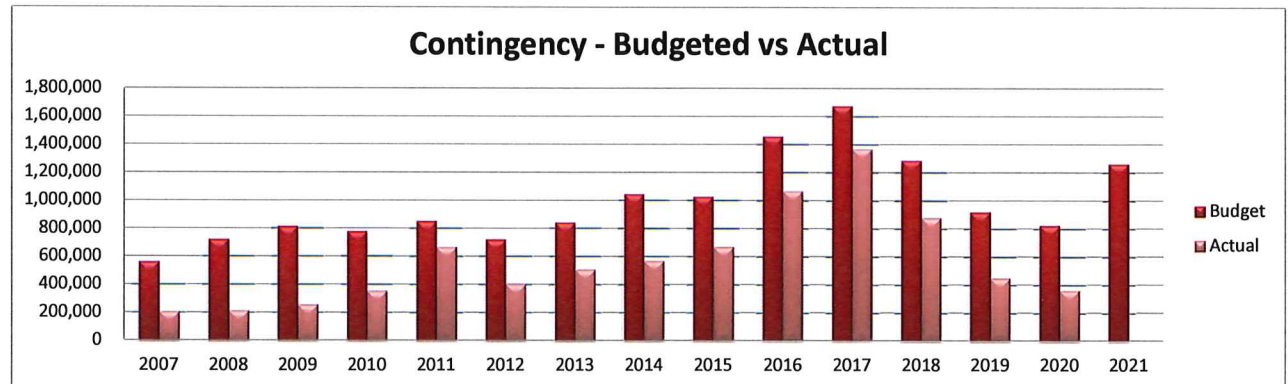
	Total Cost	New Tax Levy	Fed/State Funding & Assignments	Notes
Child Support				
PT Admin Asst to FTE Legal Secretary	55,808	705	55,103	
Add back levy reduction from 2021 to 2011	18,827	18,827		
Total Child Support	74,635	19,532	55,103	
District Attorney				
PT Admin Asst I to FTE	49,279	49,279	-	
2022 Budget Svgs (\$22,635) Replacing 3 Legal Secretaries w/New Hires in 2021			-	
Total District Attorney	49,279	49,279	-	
CLTS SW II - Approved by Co Brd 8/16/21	97,940	-	97,940	
DHHS				
CCS Child SW II	97,940	29,400	68,540	
CSP/CCS Nurse - PT to FT	64,460	16,500	47,960	
Eliminate WHEAP Coordinator Duties going to the State (Svgs of \$75,604)				
Total DHHS	162,400	45,900	116,500	
IT				
Program Analyst II - Start in July, 2022	52,315	52,315	-	
Total IT	52,315	52,315	-	
Extension				
State Support Staff Shared by 3 Counties Barron County's Portion	24,711		24,711	Unused Dollars Carried Over from 2021 133 Contract will Pay for 2022
Current BC Support Staff Cut Back to 4 Days/Week (Svgs of \$12,986)				
Total Extension	24,711	-	24,711	
Total	363,340	167,026	196,314	

Barron County Contingency Fund Supplement to the 2022 Budget

2022 CONTINGENCY FUND REQUESTS

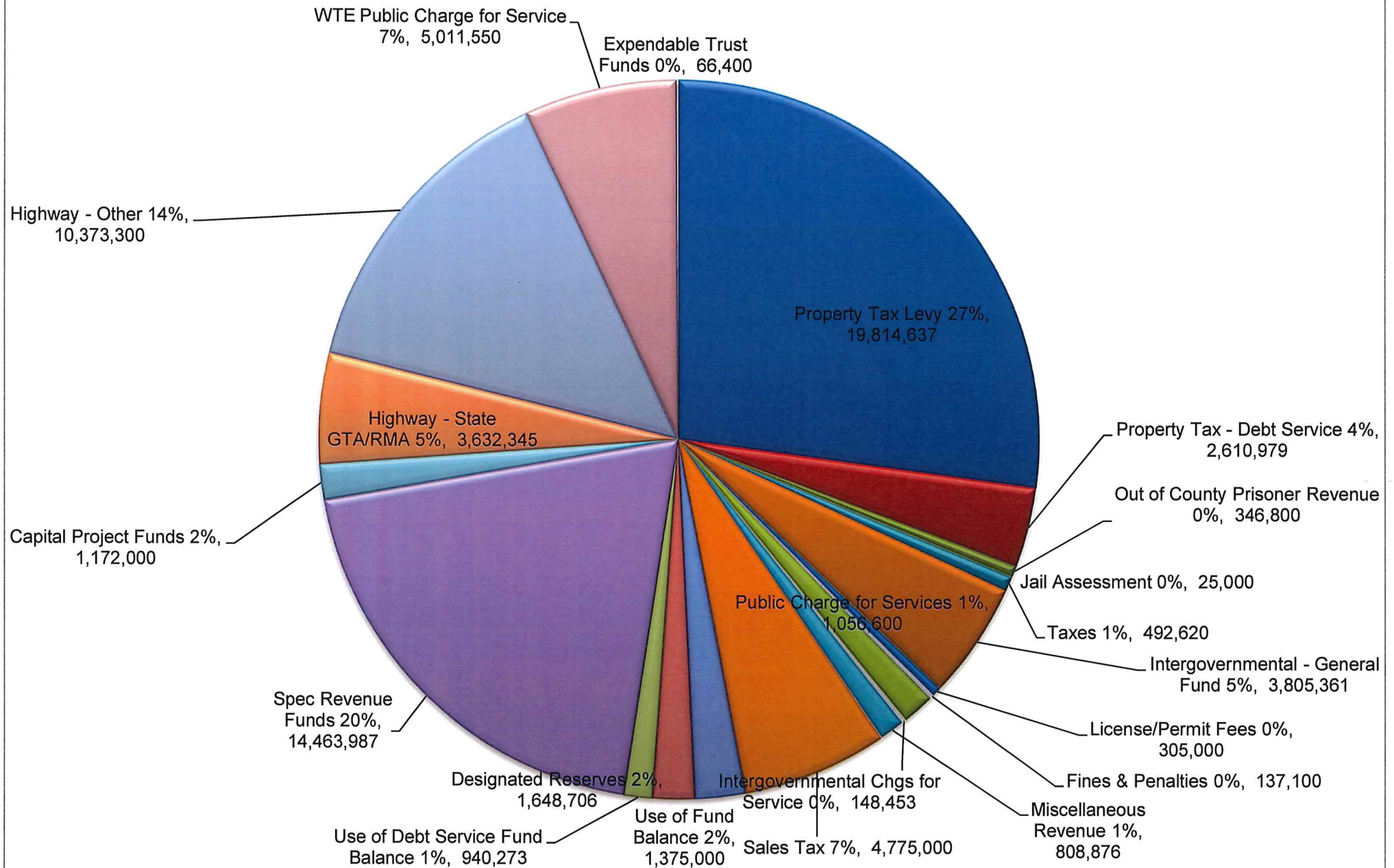
		Proposed	Executive Recommendation	Board Approved
Contingency		100,000	100,000	81,173
Employee Payouts - Retirements, Terminations		100,000	100,000	100,000
Health Insurance possible plan changes, (a qualifying change in plan status)		75,000	75,000	75,000
Health Insurance Increases	5%	270,000	270,000	270,000
COLA (Includes Estimated FICA/Medicare/WRS)	1.5%	321,000	321,000	321,000
Wage Adjustments		175,000	175,000	175,000
Position Replacement Training		25,000	25,000	25,000
Property Insurance Increases due to Appraisal		25,000	25,000	25,000
SSS Chargeback - County Share		175,000	175,000	175,000
TAP Grant - Bike & Ped Plan Match for 2022		16,000	16,000	16,000
		<u>1,282,000</u>	<u>1,282,000</u>	<u>1,263,173</u>

Budget Year	Total Tax Levy	Adopted Contingency Fund	Actual Spent
2007	15,448,538	559,452	207,412
2008	16,066,715	719,816	214,682
2009	16,497,625	811,709	256,201
2010	16,889,289	776,000	354,218
2011	17,227,317	850,577	666,467
2012	17,571,099	719,238	403,581
2013	17,747,703	841,038	507,831
2014	18,152,552	1,042,500	569,832
2015	19,174,143	1,025,000	669,614
2016	19,569,260	1,455,000	1,067,758
2017	20,210,095	1,675,000	1,369,842
2018	20,916,813	1,285,000	880,765
2019	21,315,394	920,000	449,405
2020	21,955,284	824,066	364,610
2021	22,425,616	1,263,173	

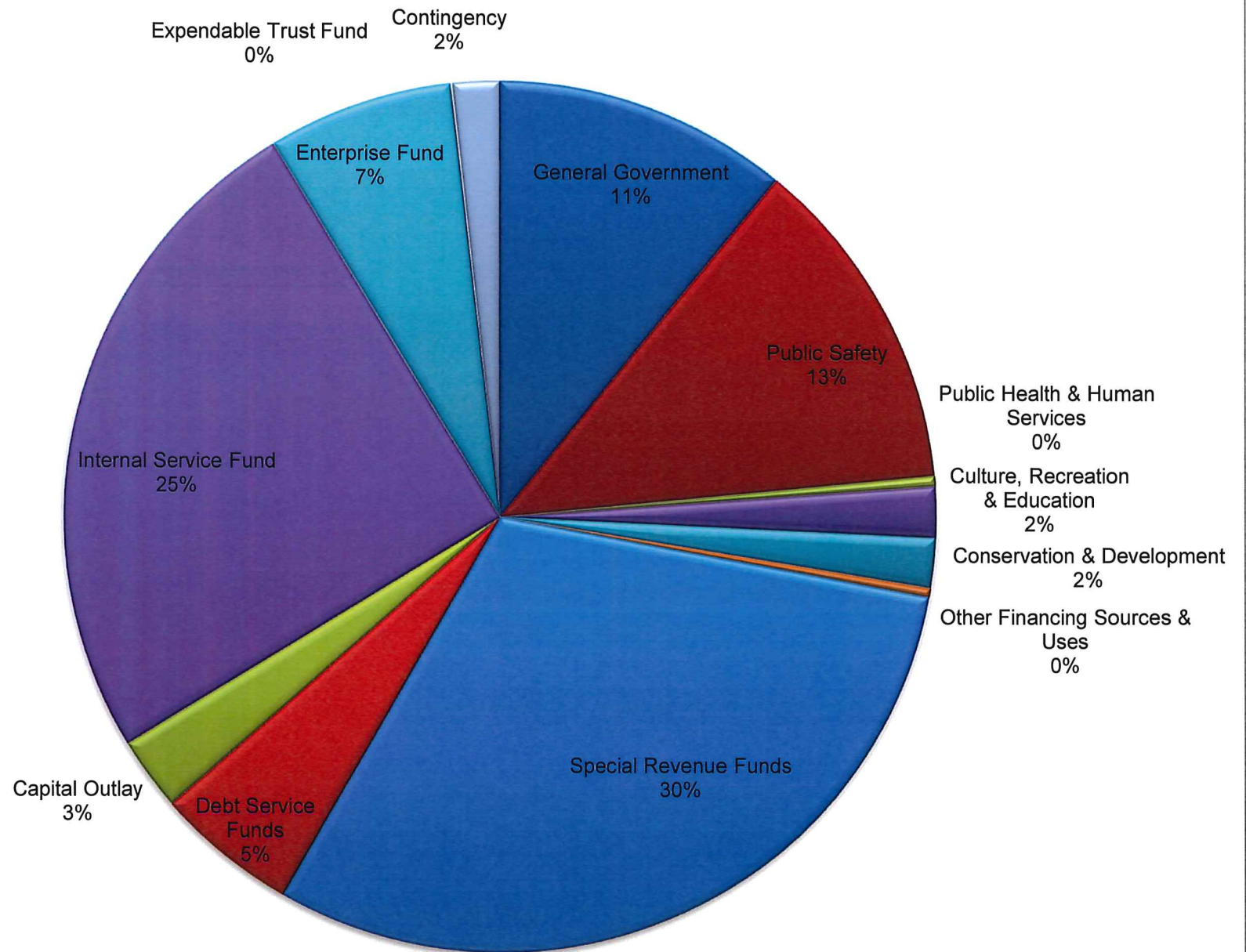


****Unused Contingency Returned to General Fund Unassigned Fund Balance**

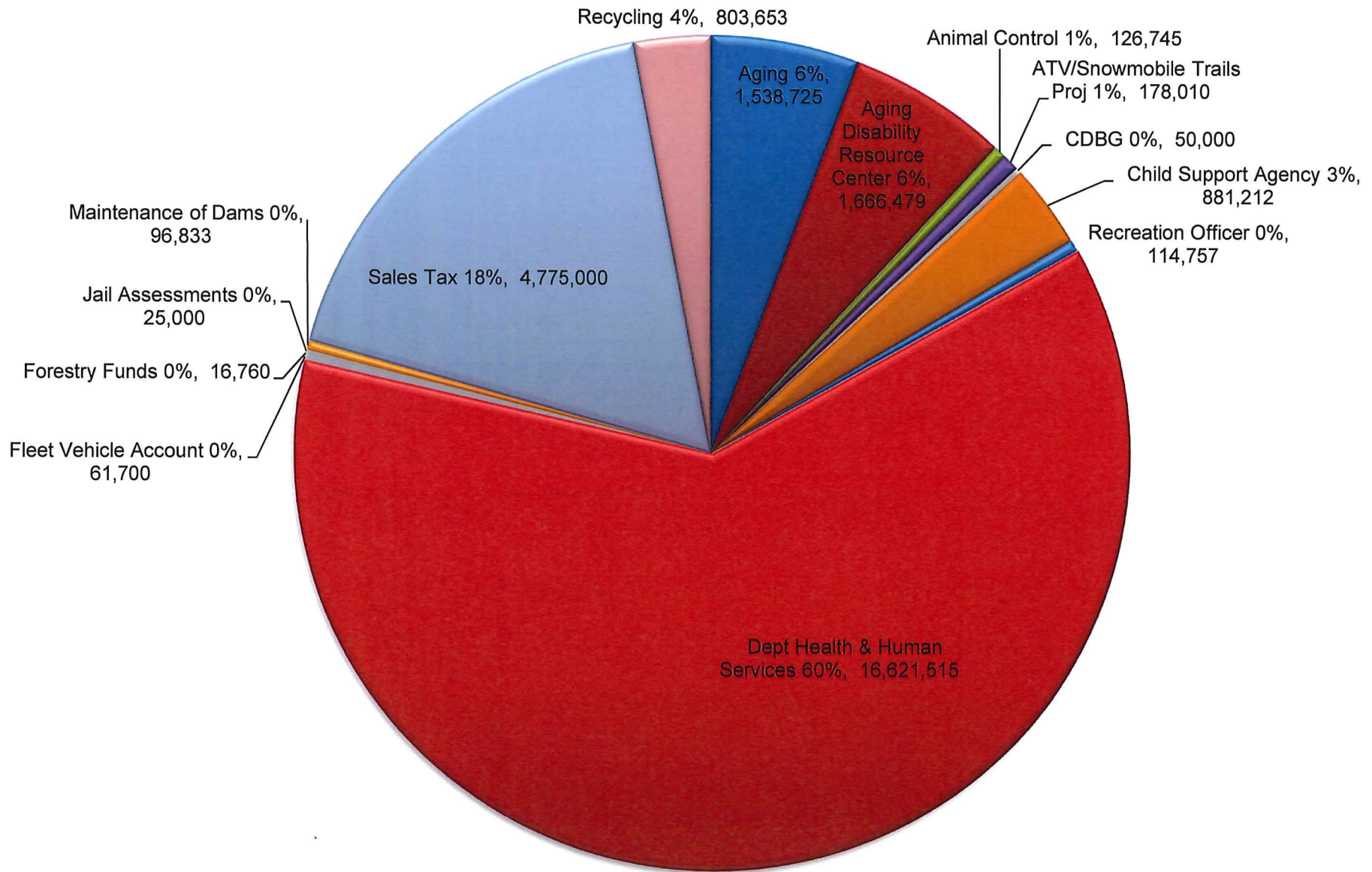
Revenues by Funding Source



Budget by Function



Special Revenue Funds



Barron County, Barron Wisconsin
Explanation of Excess Fund Balance - as of 12/31/2020

2019 Audited Fund Balance	\$	9,704,939		Expenditures
				\$ 22,215,234
Revenues	\$	3,010,984		
County Commitments/Assignments	\$	19,966,617		
Released Commitments/Assignments	\$	(2,852,373)		
Expenditures	\$	(20,367,886)		
2020 Audited Fund Balance	\$	9,462,281	41.5%	\$ 22,792,156
**Includes 2020 funds returned to G/F - Contingency \$459,456, ADRC \$48,367, Child Support \$32,733, DHHS \$1,235,995				
Reallocations:				
Committed - Covid-19 Exp 2021-2022 - Future Exp to Come out of ARPA Funds	\$	100,000		
Committed - Covid-19 Rev Shortfalls - Future Exp to Come out of ARPA Funds	\$	150,000		
Committed - Covid-19 Medical Supplies - Future Exp to Come out of ARPA Funds	\$	30,000		
2021 Previously Approved Use of Fund Balance				
Asbestos Removal - Highway Facility - Resolution 2021-31	\$	349,850		
Ann Street School - Resolution 2021-26 - Reallocate for Sheriff Radio System Proj	\$	300,000		
For Consideration:				
Apply to 2022 Budget	\$	925,000		
Apply to 2022 Budget - Sheriff Squad Radio System Project - CICOP	\$	100,000		
Apply to 2022 Budget - Wage Adjustments - Contingency	\$	175,000		
Apply to 2022 Budget - Superior Silica Sands Chargeback - Co Share - Contingency	\$	175,000		
Upcoming STP Projects	\$	300,000		
	\$	2,324,850		
	\$	7,417,431	33%	

Per the County Board Rules and Procedures, the County will maintain a cash flow reserve in the amount not less than 25% or more than 33% of the annual budgeted expenditure of the General Fund.

Barron County Indirect Costs Supplement to the 2022 Budget

Department

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Child Support	97,770	104,252	114,496	113,936	117,414
Human Services	875,832	900,223	988,440	1,243,498	1,378,243
Aging & Nutrition	125,996	133,611	143,240	141,660	147,076
ADRC	137,338	146,764	162,739	193,476	157,556
Highway	201,209	186,369	230,167	236,042	267,580
Solid Waste	67,855	244,399	190,375	179,620	186,066
Total	1,506,000	1,715,617	1,829,457	2,108,232	2,253,935

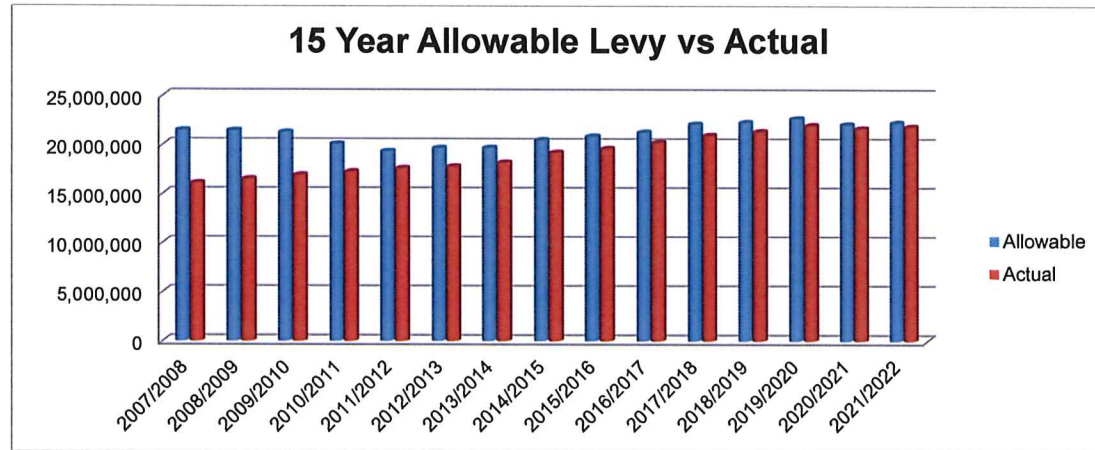
Per Revenue Spreadsheet

DHHS/Aging/ADRC/CSA	01-43211-000	1,236,936	1,284,850	1,408,915	1,692,570	1,800,289
Highway	01-49220-701	201,209	186,369	230,167	236,042	267,580
Waste to Energy/Recycling	01-49220-703	67,855	244,399	190,375	179,620	186,066
Total		1,506,000	1,715,618	1,829,457	2,108,232	2,253,935

Increase/(Decrease)	209,618	113,839	278,775	145,703
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Barron County 15 Year Allowable Levy vs Actual Supplement to the 2022 Budget

	Allowable Levy	Actual Levy	
2007/2008	21,459,444	16,066,715	-5,392,729
2008/2009	21,429,188	16,497,625	-4,931,563
2009/2010	21,252,716	16,889,289	-4,363,427
2010/2011	20,052,992	17,227,317	-2,825,675
2011/2012	19,307,044	17,571,099	-1,735,945
2012/2013	19,631,789	17,747,703	-1,884,086
2013/2014	19,657,565	18,152,552	-1,505,013
2014/2015	20,468,034	19,174,143	-1,293,891
2015/2016	20,846,954	19,569,260	-1,277,694
2016/2017	21,247,314	20,210,095	-1,037,219
2017/2018	22,087,857	20,916,813	-1,171,044
2018/2019	22,255,124	21,315,394	-939,730
2019/2020	22,662,099	21,955,284	-706,815
2020/2021	22,058,557	21,629,444	-429,113
2021/2022	22,228,979	21,817,601	-411,378



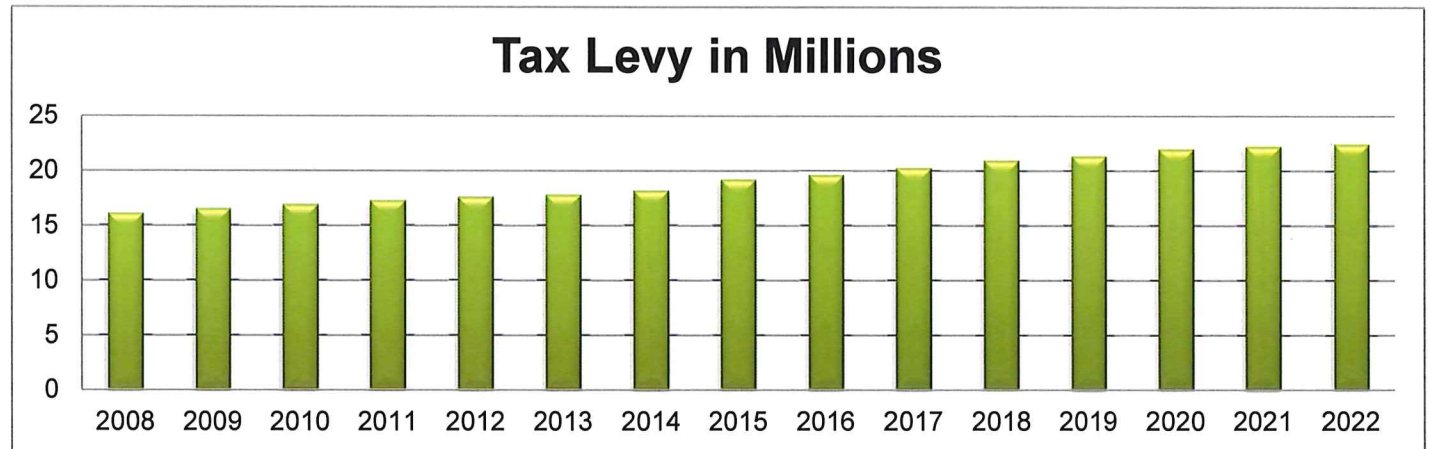
**Includes annual Library Levy exempt from being included in levy limits per Wi. Stat. 66.0602(3)(e)4.

Barron County - 2021 Levy Limit Worksheet

Determination of 2020 Payable 2021 Allowable Levy Limit				Maximum Levy	Approved Levy
				2021 for 2022	2020 for 2021
<u>1</u>	2020 Payable 2021 Actual Levy Plus Personal Property Aid (\$56,794)			56,794 21,686,188	56,794 21,686,188
<u>3</u>	Exclude Prior Year Levy for New General Obligation Debt Authorized after July 1, 2005			(2,498,513)	(2,498,513)
<u>4</u>	2020 Payable 2021 Adjusted Actual County Levy			19,187,675	19,187,675
<u>5</u>	0.00% Growth plus Terminated TID% (.078) plus TID Subtraction % (0.00) Applied to 2020 Adj Actual Levy	\$	14,966	19,202,641	19,202,641
<u>6</u>	Net New Construction 1.119% plus Terminated TID %(.078) plus TID Subtraction % () Applied	\$	214,710	19,417,351	19,417,351
		\$	229,676		
<u>7</u>	Greater of Line 5 or 6			19,417,351	19,417,351
<u>8</u>	2021 Levy Limit before Adjustments less 2022 Person Property Aid (\$71,150.97)			19,346,200	19,346,200
<u>9</u>	Adjust In				
	General Obligation Debt authorized after July 1, 2005.			2,882,779	2,471,401
<u>10</u>	2020 Payable 2021 Allowable Levy (Does not include Library Levy)			*** 22,228,979	21,817,601
	Add on Library Levy			608,015	608,015
	Total Levy			22,836,994	22,425,616
	Amount Below Allowable Levy				411,378

Barron County 15 Year Historical Analysis of Tax Levy Supplement to the 2022 Budget

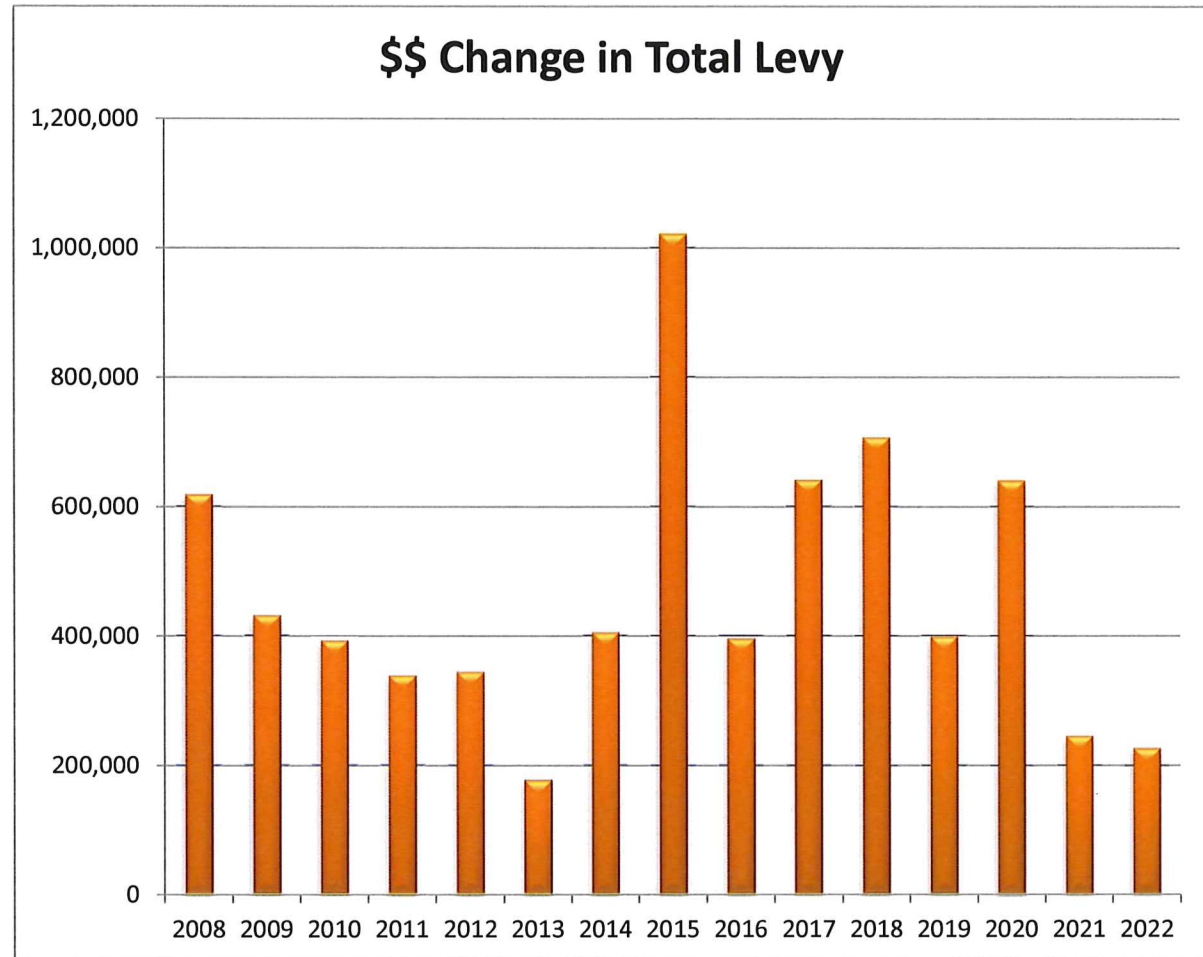
Budget Year	Tax Levy
2008	16,066,715
2009	16,497,625
2010	16,889,289
2011	17,227,317
2012	17,571,099
2013	17,747,703
2014	18,152,552
2015	19,174,143
2016	19,569,260
2017	20,210,095
2018	20,916,813
2019	21,315,394
2020	21,955,284
2021	22,199,961
2022	22,425,616



Barron County 15 Year Historical Analysis of Change in Levy from Prior Year

Supplement to the 2022 Budget

Year	Change in Levy from Prior Year	
2008	618,177	4.00%
2009	430,957	2.68%
2010	391,664	2.37%
2011	338,028	2.00%
2012	343,782	2.00%
2013	176,604	1.01%
2014	404,849	2.28%
2015	1,021,591	5.63%
2016	395,117	2.06%
2017	640,835	3.27%
2018	706,718	3.50%
2019	398,581	1.91%
2020	639,890	3.00%
2021	244,677	1.11%
2022	225,655	1.02%
Average	467,653	2.58%



15 Year Historical Budget Summary Supplement to the 2022 Budget

	2008 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Adopted	2013 Adopted	2014 Adopted	2015 Adopted	2016 Adopted	2017 Adopted	2018 Adopted	2019 Adopted	2020 Adopted	2021 Adopted	2022 Adopted
Total Expenditures	25,703,036	28,418,508	28,574,317	31,658,619	26,579,745	25,974,917	27,455,198	28,859,798	30,112,813	31,251,133	32,048,319	32,934,232	34,366,857	34,108,095	\$ 35,601,426
Total Revenues	9,636,321	11,920,883	11,685,028	14,431,302	9,008,646	8,227,214	9,302,646	9,685,655	10,543,553	11,041,038	11,131,506	11,618,838	12,411,573	11,908,134	\$ 13,175,810
Total Tax Levy	16,066,715	16,497,625	16,889,289	17,227,317	17,571,099	17,747,703	18,152,552	19,174,143	19,569,260	20,210,095	20,916,813	21,315,394	21,955,284	22,199,961	22,425,616
Operating Levy	14,219,195	14,300,976	14,634,063	15,066,469	15,411,130	15,643,531	16,397,623	16,782,070	17,186,872	17,999,431	18,246,680	18,637,676	19,278,747	19,632,335	\$ 19,814,637
Debt Levy	1,847,520	2,196,649	2,255,226	2,160,848	2,159,969	2,104,172	1,754,929	2,392,073	2,382,388	2,210,664	2,670,133	2,677,718	2,676,537	2,567,626	\$ 2,610,979
Total Levy - Recomputed	16,066,715	16,497,625	16,889,289	17,227,317	17,571,099	17,747,703	18,152,552	19,174,143	19,569,260	20,210,095	20,916,813	21,315,394	21,955,284	22,199,961	22,425,616
Total Levy Change from Prior Yr	618,177	430,957	391,664	338,028	343,782	176,604	404,849	1,021,591	395,117	640,835	706,718	398,581	639,890	244,677	225,655
% Levy Change from Prior Yr	4.00%	2.68%	2.37%	2.00%	2.00%	1.01%	2.28%	5.63%	2.06%	3.27%	3.50%	1.91%	3.00%	1.11%	1.02%
Operating Levy Chg from Prior Yr	616,593	81,781	333,087	432,406	344,661	232,401	754,092	384,447	404,802	812,559	247,249	390,996	641,071	353,588	182,302
% Operating Levy Chg from Prior Yr	4.53%	0.58%	2.33%	2.95%	2.29%	1.51%	4.82%	2.34%	2.41%	4.73%	1.37%	2.14%	3.44%	1.83%	0.93%
Debt Levy Change from Prior Yr	1,584	349,129	58,577	(94,378)	(879)	(55,797)	(349,243)	637,144	(9,685)	(171,724)	459,469	7,585	(1,181)	(108,911)	43,353
% Debt Levy Change from Prior Yr	0.09%	18.90%	2.67%	-4.18%	-0.04%	-2.58%	-16.60%	36.31%	-0.40%	-7.21%	20.78%	0.28%	-0.04%	-4.07%	1.69%
Average Change in Total Levy														467,653	2.52%

Barron County 15 Year Historical Analysis - Summary Tax Allocation Supplement to the 2022 Budget

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
State Tax not part of County Budget	667,919	667,592	662,233	625,216	626,209	589,713	607,455	633,246	653,570	673,355	0	0	0	0	0
\$\$ Change	22,079	(328)	(5,358)	(37,017)	993	(36,496)	17,742	25,791	20,324	19,785	673,355	0	0	0	0
%% Change	3.42%	-0.05%	-0.80%	-5.59%	0.16%	-5.83%	3.01%	4.25%	3.21%	3.03%	100.00%	0.00%	0.00%	0.00%	0.00%
Expenditures	2008 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Adopted	2013 Adopted	2014 Adopted	2015 Adopted	2016 Adopted	2017 Adopted	2018 Adopted	2019 Adopted	2020 Adopted	2021 Adopted	2022 Adopted
Operation and Maintenance	19,014,409	19,002,775	19,136,138	19,045,711	18,153,484	18,676,441	19,746,856	20,310,582	21,092,455	21,885,149	22,547,983	23,402,327	24,914,988	24,845,462	25,756,417
Debt Service	2,262,073	2,335,943	2,424,729	2,597,030	2,292,521	2,303,647	1,945,929	1,955,628	2,620,788	2,607,664	3,040,133	3,031,718	3,076,202	2,927,626	2,882,779
Capital Outlay - Borrowing/Grant Fund		2,500,000	2,500,000	5,200,000											
County Tax for Highways & Bridges	2,837,413	2,899,480	2,883,368	3,025,922	3,023,474	3,035,500	3,280,000	3,540,197	3,700,019	3,899,600	3,899,600	4,152,899	4,152,899	4,151,490	4,266,042
Contingency Fund	719,816	811,709	776,000	850,577	719,238	841,038	1,042,500	1,025,000	1,455,000	1,675,000	1,285,000	920,000	824,066	863,000	1,263,173
Capital Project Funding	450,000	450,000	425,000	450,000	977,100	600,000	935,000	855,000	745,403	666,064	750,000	871,430	749,000	750,000	825,000
UWBC HVAC Upgrades								658,170							
Capital Project - Hwy Salt/Storage Shed					900,000										
B1 Charitable & Penal Chgs & Spec Chgs					47		48								
Total Expenditures	25,283,711	27,999,907	28,145,235	31,658,619	26,065,864	25,456,626	26,950,333	28,344,577	29,613,665	30,733,477	31,522,716	32,378,374	33,717,155	33,537,578	34,993,411
LESS:															
General Revenue	5,771,768	5,751,589	5,250,144	5,340,660	4,616,094	4,677,739	5,281,646	5,578,930	5,437,053	5,519,038	5,623,506	6,133,838	6,730,308	6,544,134	6,754,010
Debt Service Revenue	21,494	21,494	21,494	286,987											
Bond Proceeds		2,500,000	2,500,000	5,200,000											
County Sales Tax Revenue	3,200,000	3,280,000	3,140,000	3,000,000	3,000,000	3,000,000	3,100,000	3,200,000	3,500,000	3,500,000	3,500,000	3,600,000	3,700,000	3,700,000	4,000,000
Excess Sales Tax Revenue	250,000	250,000	250,000	124,000	26,000	235,000	500,000	685,000	917,600	1,125,000	1,000,000	881,000	931,600	1,020,000	775,000
Jail Assessment Fees	65,000	65,000	65,000	47,607	37,150	60,000	60,000	50,000	75,000	75,000	70,000	30,000	20,000	25,000	25,000
Out of Co Prisoner Revenues - to D/S/F	297,551	52,800	83,009	101,588	95,402	139,475	131,000	171,725	163,400	322,000	300,000	324,000	379,665	335,000	246,800
Debt Service Fund Balance Applied	30,508														
General Fund Balance Applied				295,000	1,234,000	115,000	230,000		450,500	500,000	638,000	650,000	650,000	284,000	1,375,000
Fund Balance Tsf from Other Funds			375,381	35,460											
Total Revenues to be applied to levy	9,636,321	11,920,883	11,685,028	14,431,302	9,008,646	8,227,214	9,302,646	9,685,655	10,543,553	11,041,038	11,131,506	11,618,838	12,411,573	11,908,134	13,175,810
County Library	397,462	394,559	403,541	464,353	486,803	483,109	472,771	486,927	469,522	485,602	496,617	529,560	623,351	538,883	578,632
County Library - Out of County Pmts	21,863	24,042	25,541	25,026	27,078	35,182	32,094	28,294	29,626	32,054	28,986	26,298	26,351	31,634	29,383
	419,325	418,601	429,082	489,379	513,881	518,291	504,865	515,221	499,148	517,656	525,603	555,858	649,702	570,517	608,015
Total Levy	16,066,715	16,497,625	16,889,289	17,716,696	17,571,099	17,747,703	18,152,552	19,174,143	19,569,260	20,210,095	20,916,813	21,315,394	21,955,284	22,199,961	22,425,616
Dollar Change from Prior Year	618,177	430,910	391,664	827,407	(145,597)	176,604	404,849	1,021,591	395,117	640,835	706,718	398,581	639,890	244,677	225,655
Operating Levy	14,219,195	14,300,976	14,634,063	15,066,469	15,411,130	15,643,531	16,397,623	16,782,070	17,186,872	17,999,431	18,246,680	18,637,676	19,278,747	19,632,335	19,814,637
Debt Levy	1,847,520	2,196,649	2,255,226	2,160,848	2,159,969	2,104,172	1,754,929	2,392,073	2,382,388	2,210,664	2,670,133	2,677,718	2,676,537	2,567,626	2,610,979
Total Levy - recomputed	16,066,715	16,497,625	16,889,289	17,227,317	17,571,099	17,747,703	18,152,552	19,174,143	19,569,260	20,210,095	20,916,813	21,315,394	21,955,284	22,199,961	22,425,616

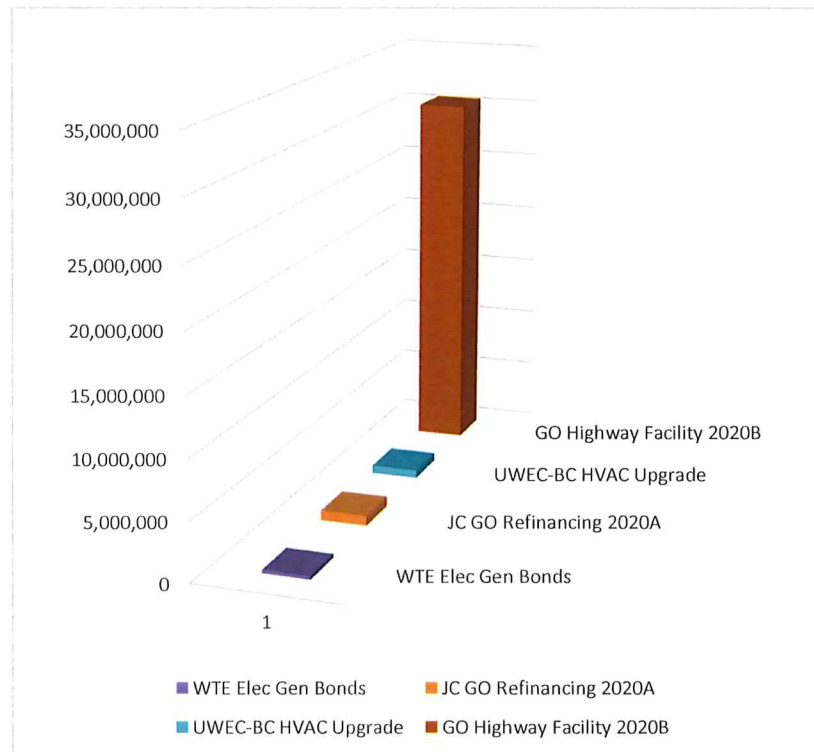
Barron County Debt Schedule Supplement to the 2022 Budget

Debt Schedule

WTE Electrical Generation Bonds 2010A
GO Justice Ctr Refinancing 2020A
UWEC-BC HVAC Upgrades
GO Highway Facility Construction 2020B

	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024-2040</u>
	272,350	-	-
**	809,779	-	-
	658,170	-	-
	2,081,252	1,582,869	26,876,132
	<u>3,821,552</u>	<u>1,582,869</u>	<u>26,876,132</u>

**Does not include reduction in Debt Service by Jail Assessment or Out of County Prisoner Revenue

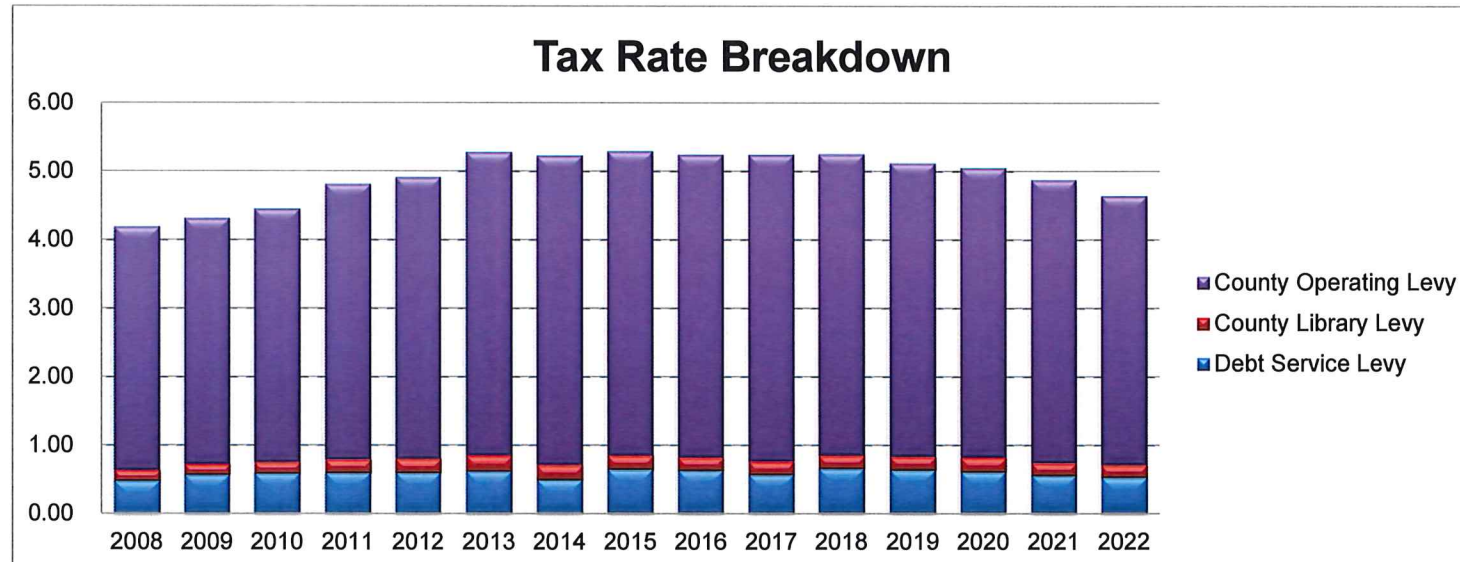


Breakdown of Principal & Interest As of 12/31/2021

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
WTE Elec Gen Bonds	260,000	12,350	272,350
JC GO Refinancing 2020A	802,000	7,779	809,779
UWEC-BC HVAC Upgrade	625,000	33,170	658,170
GO Highway Facility 2020B	25,120,000	5,420,253	30,540,253
	<u>26,807,000</u>	<u>5,473,552</u>	<u>32,280,552</u>

Barron County 15 Year Historical Tax Rate Analysis Supplement to the 2022 Budget

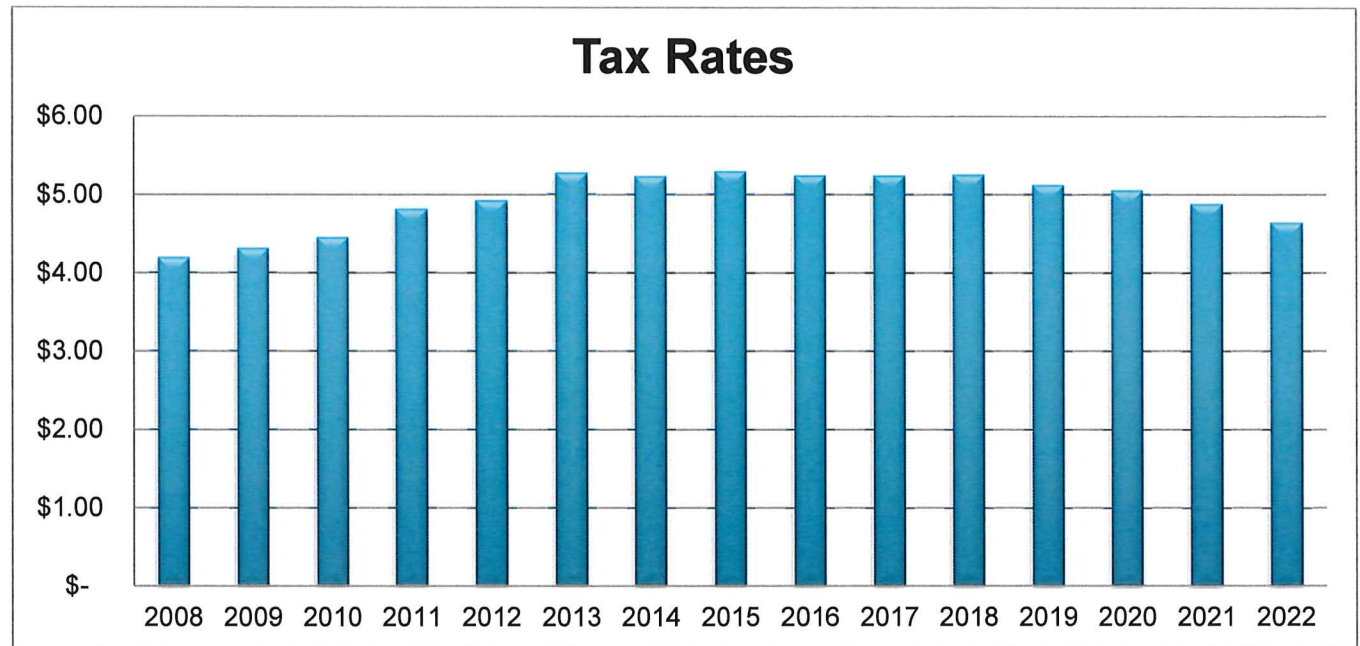
Year	Debt Service Levy	County Library Levy	County Operating Levy	Total County Levy
2008	0.48	0.15	3.56	4.19
2009	0.57	0.15	3.59	4.31
2010	0.59	0.16	3.70	4.45
2011	0.60	0.19	4.02	4.81
2012	0.60	0.20	4.11	4.91
2013	0.62	0.23	4.43	5.28
2014	0.50	0.21	4.52	5.23
2015	0.65	0.20	4.44	5.29
2016	0.63	0.19	4.42	5.24
2017	0.57	0.19	4.48	5.24
2018	0.66	0.19	4.40	5.25
2019	0.64	0.19	4.29	5.12
2020	0.61	0.21	4.23	5.05
2021	0.56	0.18	4.14	4.88
2022	0.53	0.18	3.93	4.64



Barron County 15 Year Historical Tax Rate Analysis

Supplement to the 2022 Budget

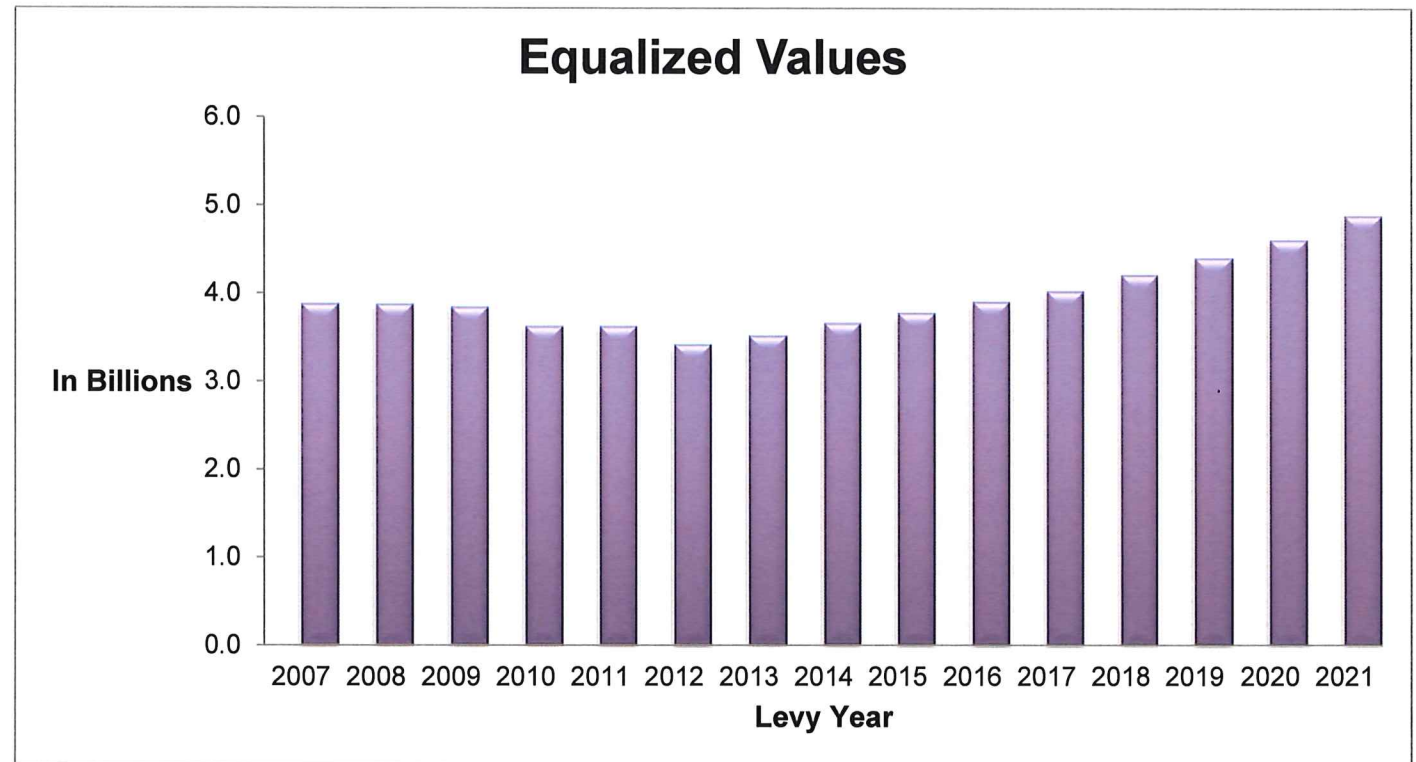
Budget Year	Mill Rates
2008	\$ 4.19
2009	\$ 4.31
2010	\$ 4.45
2011	\$ 4.81
2012	\$ 4.92
2013	\$ 5.27
2014	\$ 5.23
2015	\$ 5.29
2016	\$ 5.24
2017	\$ 5.24
2018	\$ 5.25
2019	\$ 5.12
2020	\$ 5.05
2021	\$ 4.88
2022	\$ 4.64
Average	\$ 4.93



** County Operating Tax (Mill) Rate Limit was Repealed with the Passing of the 2013-2015 State Budget.

Barron County 15 Year Historical Analysis of Equalized Values Supplement to the 2022 Budget

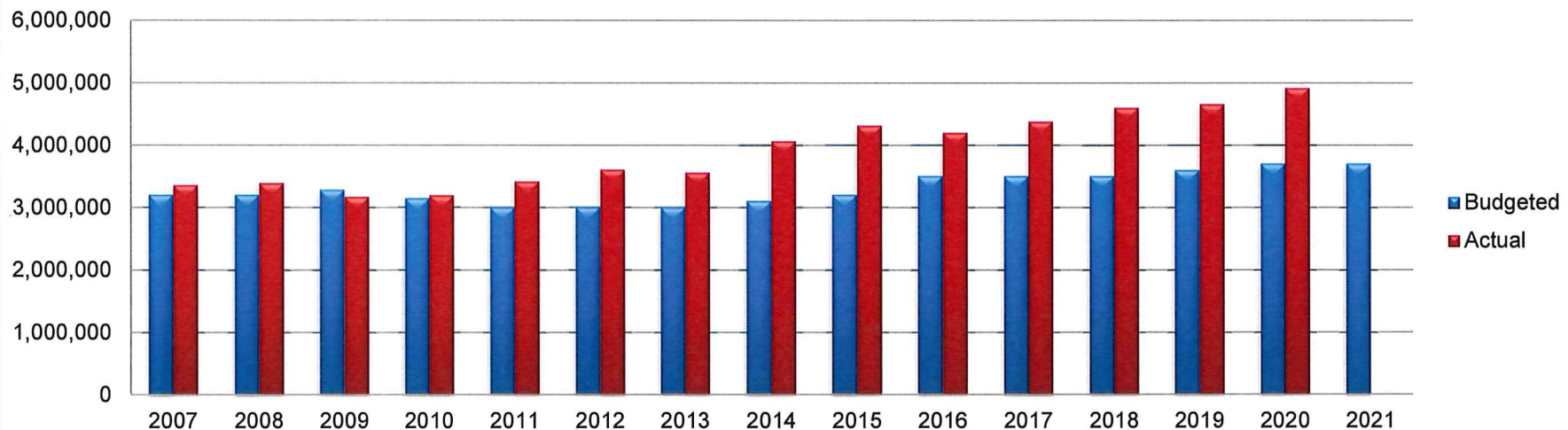
Levy Year	Equalized Value
2007	3,876,173,100
2008	3,870,708,200
2009	3,838,832,400
2010	3,622,128,900
2011	3,621,055,800
2012	3,415,905,200
2013	3,515,102,200
2014	3,660,418,400
2015	3,777,126,100
2016	3,903,167,200
2017	4,024,616,900
2018	4,210,936,100
2019	4,404,065,500
2020	4,607,493,600
2021	4,883,939,100
Average	3,948,777,913



Barron County 15 Year Historical Sales Tax Analysis

Budget Year	Sales Tax Budgeted	Sales Tax Actual
2007	3,200,000	3,358,190
2008	3,200,000	3,390,854
2009	3,280,000	3,170,105
2010	3,140,000	3,192,960
2011	3,000,000	3,417,798
2012	3,000,000	3,601,312
2013	3,000,000	3,562,443
2014	3,100,000	4,061,281
2015	3,200,000	4,310,954
2016	3,500,000	4,201,197
2017	3,500,000	4,379,738
2018	3,500,000	4,599,920
2019	3,600,000	4,657,204
2020	3,700,000	4,913,063
2021	3,700,000	

Sales Tax - Budgeted vs Actual

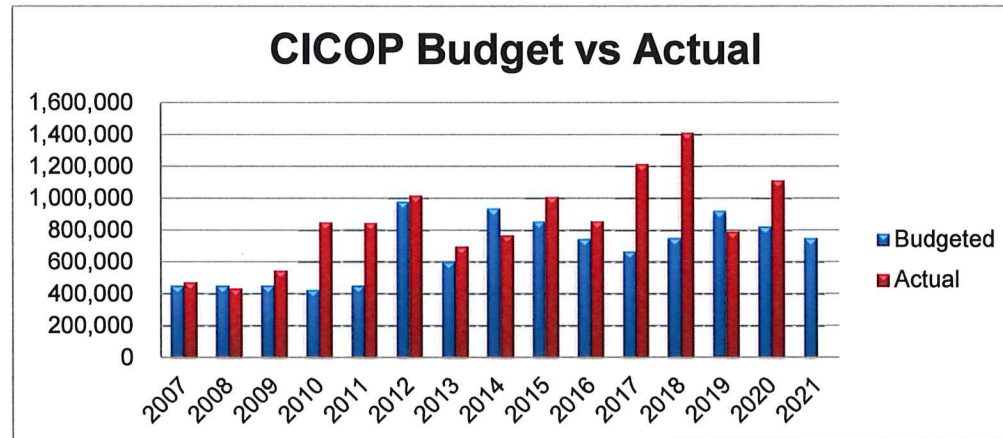


Barron County Capital Improvement Capital Outlay (CICOP) Supplement to the 2022 Budget

Capital Improvement - Capital Outlay

Total requests for 2021 from CICOP details	1,997,000	
Total	<u>1,997,000</u>	
Levy	825,000	41%
Requests in excess of Levy (reserves)	<u><u>1,172,000</u></u>	59%

Budget Year	Levy Dollars Applied	CICOP Actual Expenditures
2007	450,000	472,001
2008	450,000	433,885
2009	450,000	545,488
2010	425,000	850,585
2011	450,000	845,075
2012	977,100	1,017,931
2013	600,000	696,393
2014	935,000	768,840
2015	855,000	1,009,554
2016	745,403	855,866
2017	666,064	1,215,815
2018	750,000	1,413,581
2019	920,000	790,824
2020	824,066	1,114,072
2021	750,000	



NOTE: Actual Expenditures Over Levied Dollars Paid Out of Fund Balance from Previous Years

Barron County, Wisconsin

Capital Improvement & Capital Outlay Plan - 2022

Project Description	Project Cost	Dept Total
General Government		
Depreciation Replacement	25,000	25,000
Administration		
Postage Meter - JC	9,000	9,000
Aging		
Walk-In Cooler	15,000	
Tilt Skillet for Kitchen	18,000	33,000
County Board		
Auditorium Upgrades - Addl Due to Rising Costs	50,000	50,000
Remove asbestos under stadium seating		
County Clerk		
Municipal Election Equipment - (\$1,000/Muni)	35,000	35,000
DHHS		
DHHS Furniture Replacement	12,500	12,500
Maintenance		
Building Automation	40,000	
Building & Roof Projects - GC	150,000	190,000
Parks & Recreation		
Docks	15,000	
Signage	5,000	
Silver Lake - Remove Topsoil/Backfill w/Gravel	35,000	
1 1/2 Ton Pickup	75,000	
Gooseneck Trailer	25,000	
Waldo Carlson - Blacktop Rd to Boat Launch	15,000	
Arland Range Sound Reduction	32,000	202,000

Barron County, Wisconsin

Capital Improvement & Capital Outlay Plan - 2022

Project Description	Project Cost	Dept Total
Sheriff		
Squads	190,000	
Insurance Squad Replacements	15,000	
Taser Replacement	15,000	
Duty Firearm Replacements	12,000	
AED Replacements	52,000	
Drone	7,500	
ATV/UTV Replacement	35,000	
Recreation Dept - Trailer Replacement	25,000	351,500
Sheriff - Radio System		
Sheriff - Radio System	400,000	400,000
Funded with Excess Fund Balance (\$100,000)		
& Reallocated Ann Street Bldg Complex \$\$		
Technology		
Workstation Equipment	125,000	
Networking	232,500	
Copiers	44,000	
Mitel Phone Licenses	5,000	
Honeywell	36,000	
Security System Upgrades	24,600	
WTE Technology	4,500	
Conference Room Upgrades	10,000	
Camera Security System	37,200	
Radio Tower Connectivity	25,000	
Sheriff's Dept Upgrades-Technology	2,400	
Software	55,300	
UPS Systems	2,500	604,000

Barron County, Wisconsin

Capital Improvement & Capital Outlay Plan - 2022

Project Description	Project Cost	Dept Total
UW Eau Claire - Barron County		
HVAC Automation	30,000	
Concrete Replacement	15,000	
Bathroom Upgrades	40,000	85,000
2022 COUNTY TOTAL	1,997,000	1,997,000

Barron County Library Requests - Supplement to the 2022 Budget

Out of County Libraries	2019	2020	2021	2022	2022	Increase
	Requested	Requested	Requested	Requested	Requested	(Decrease)
	70%	70%	70%	100%	70%	
Amery Area Public Library	3,052	6,645	9,901	12,772	8,941	(960)
Baldwin Public Library	155	345	53	407	285	232
Balsam Lake Public Library	0	135	63	0	0	(63)
Boyceville Public Library	0	261	123	374	262	139
Bruce Area Library	0	14	79	0	0	(79)
Cadott Community Library	0	0	42	0	0	(42)
Centuria Public Library	503	939	0	640	448	448
Chippewa Falls	814	711	2,043	5,234	3,664	1,621
Clarella Hacket Johnson Library - Sand Creek WI	454	481	281	374	262	(19)
Clear Lake Public Library	4,911	3,609	4,892	5,535	3,875	(1,017)
Colfax Public Library	0	24	0	386	270	270
Deer Park Public Library	50	0	773	536	375	(398)
Friday Memorial - New Richmond	1,149	707	619	913	639	20
GE Bleskacek Family Memorial Library - Bloomer Public Library	3,029	3,975	3,707	3,857	2,700	(1,007)
Geraldine E Anderson Village Library, Dresser WI	0	0	0	25	17	17
Glenwood City Public Library	14	28	48	195	137	89
Grantsburg Public Library	242	198	20	0	0	(20)
Hazel Mackin Community Library - Roberts WI	317	84	60	75	52	(8)
Hudson Area Joint - Hudson	1,849	383	117	139	97	(20)
LE Phillips - Eau Claire	3,597	3,045	3,240	2,696	1,887	(1,353)
Menomonie Public	4,031	3,136	3,329	3,677	2,574	(755)
Milltown Public Library	74	32	67	0	0	(67)
River Falls Public Library	696	0	0	0	0	0
Rusk County Community - Ladysmith	525	770	641	341	239	(402)
Shell Lake Library	258	440	902	888	621	(281)
Somerset Public Library	0	0	106	0	0	(106)
Spooner Memorial Library	189	87	0	343	240	240
St Croix Falls Public Library	170	279	115	276	193	78
Wilberg Memorial Public Library of Osceola	156	23	246	2,083	1,458	1,212
Woodville Community Library	63	0	167	209	147	(20)
	26,298	26,351	31,634	41,976	29,383	(2,251)
In County Libraries	2019	2020	2021	2022	2022	Increase
	Requested	Requested	Requested	Requested	Requested	(Decrease)
	72%	73%	74%	100%	75%	
Barron Public Library - Barron	123,743	123,348	100,114	144,777	108,583	8,469
Cameron Public Library	24,592	32,389	35,442	56,577	42,433	6,991
Calhoun Memorial - Chetek	81,581	140,306	91,029	127,581	95,686	4,857
Thomas St. Angelo - Cumberland	114,647	109,210	112,616	152,666	114,499	1,883
Rice Lake Public - Rice Lake	169,171	198,144	178,466	261,233	195,924	17,458
Turtle Lake Public Library	15,826	19,954	21,216	28,676	21,507	291
	529,560	623,351	538,883	771,509	578,632	39,749
Grand Total	555,858	649,702	570,517	813,485	608,015	37,498

Note: Cost Per Circulation is Calculated Out to the Nearest .01

Per Barron County Library Plan 2017-2022 (as approved by County Board 8/21/17)

Increase 70% payments to 75% by 2022 by increasing percentage payments by 1% each year until 75% is achieved. Payments are made to each of public libraries within Barron County established under Chapter 43 of Wisconsin Statutes, serving Barron County residents without a library as calculated by the formula included in Wisconsin Statutes 43.12(1).

Barron County

15 Year Historical Library Levy Analysis

Budget Year	Library Levy
2008	419,325
2009	418,601
2010	429,082
2011	489,379
2012	513,881
2013	518,324
2014	504,865
2015	515,220
2016	499,148
2017	517,356
2018	525,603
2019	555,858
2020	649,702
2021	570,517
2022	608,015
15 Year Increase	188,690
15 Yr % Increase	31.03%

